

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: 3/6/2020

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ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Civil Action No.:
20-cv-01108-VEC

**NOTICE OF MOTION TO
REMAND**

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

NOTICE OF MOTION TO REMAND TO STATE COURT

PLEASE TAKE NOTICE, that upon the Memorandum of Law in Support of Plaintiffs,
ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE
COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK
INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE
COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY's,
Motion to Remand to State Court and the Declaration of Vincent F. Gerbino, Esq., and the exhibits
thereto, Plaintiffs, ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND
CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE
NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY
INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE
COMPANY, through their undersigned counsel, moves this Court for an Order pursuant to 28

U.S.C. §1447(c) remanding this action to the Supreme Court of the State of New York, County of New York on the ground that Defendants, MEDAID RADIOLOGY, LLC, COLUMBUS IMAGING CENTER, LLC and REUVEN ALON-ALYOFF a/k/a ROB ALON, failed to comply with 28 U.S.C. § 1446 and submitted an untimely and defective Notice of Removal, and for an extension of Plaintiffs' time to respond to Defendants' counterclaim to thirty (30) days after a decision is rendered on Plaintiffs' motion to remand to state court.

Dated: Melville, New York
March 4, 2020

BRUNO, GERBINO, SORIANO & AITKEN, LLP

By: 

VINCENT F. GERBINO (VG 0555)
Attorneys for Plaintiffs
445 Broad Hollow Road, Suite 420
Melville, New York 11747
(631) 390-0010
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VGerbino@bgslaw-ny.com
BGS&A File No.: MRAD24-3000

TO: **THE RUSSELL FRIEDMAN LAW GROUP LLP**

*Attorneys for Defendants Medaid Radiology, LLC,
Columbus Imaging Center, LLC, and
Reuven Alon-Alyoff a/k/a Rob Alon*
3000 Marcus Avenue, Suite 2E03
Lake Success, New York 11042
(516) 355-9696
(516) 726-8428 – *facsimile*

Defendants must respond by **March 20, 2020** indicating why the Court should not remand this case to state court.

SO ORDERED.



3/6/2020

HON. VALERIE CAPRONI
UNITED STATES DISTRICT JUDGE

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Civil Action No.:
20-cv-01108-VEC

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.

-----X

**MEMORANDUM OF LAW IN SUPPORT OF PLAINTIFFS' MOTION
TO REMAND TO STATE COURT**

BRUNO, GERBINO, SORIANO & AITKEN, LLP
Attorneys for Plaintiffs
445 Broad Hollow Road, Suite 420
Melville, New York 11747

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INTRODUCTION

Pursuant to 28 U.S.C. §1447(c), Plaintiffs, ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY, submit this memorandum of law in support of their motion to remand this action to the Supreme Court of the State of New York, County of New York. Plaintiffs' motion should be granted because the removal notice filed by Defendants, MEDAID RADIOLOGY, LLC, COLUMBUS IMAGING CENTER, LLC and REUVEN ALON-ALYOFF a/k/a ROB ALON, is untimely and defective. Plaintiffs petition the Court for a remand of the action to Supreme Court of the State of New York, County of New York, for an extension of Plaintiffs' time to respond to Defendants' counterclaim to thirty (30) days after a decision is rendered on Plaintiffs' motion to remand to state court, together with such other and further relief as this Court may deem just and proper.

FACTS

The above-captioned suit was commenced on or about September 11, 2019, by the filing of a Summons and Verified Complaint in the Supreme Court of the State of New York, County of New York, under index number 655225/2019. A true copy of the Summons and Verified Complaint is attached hereto as **Exhibit "A"**.

There are no federal questions arising from Plaintiffs' claims. The nature of this action is for restitution in the amount of approximately ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63) for No-Fault reimbursements that the Defendants have obtained from Plaintiffs by submitting, and causing to be submitted, numerous charges for Magnetic Resonance Imaging

(MRI), Computerized Tomography (CT) and X-Ray services (hereinafter the “No-Fault services”) for which the Defendants are not legally entitled to receive and for declaratory relief against the Defendants as follows:

- i. That Plaintiffs are not obligated to provide any coverage, reimbursements, or pay any monies, sums, or funds to any of the Defendants named herein for any and all No-Fault services for which claims/bills have been submitted by Columbus Imaging Center, LLC and Medaid Radiology, LLC, to Plaintiffs;
- ii. That Columbus Imaging Center, LLC and Medaid Radiology, LLC lack standing to seek or receive No-Fault reimbursements as the services billed are rendered by independent contractors; and
- iii. That Medaid Radiology, LLC lacks standing to seek or receive No-Fault reimbursements as the entity is in violation of N.J.S.A. 26:2H-1, et seq., N.J.A.C. 8:43E and 11 NYCRR 65-3.16(a)(12).

Defendant, Columbus Imaging Center, LLC (hereinafter “Columbus”), was served with a copy of the Summons and Verified Complaint and Notice of Commencement of Action Subject to Mandatory Electronic Filing on September 27, 2019. Defendant Columbus failed to timely Answer or otherwise appear in the matter prior to removal to Federal Court. A copy of the Affidavit of Service upon Defendant Columbus is attached hereto as **Exhibit “B”**.

Defendant, Medaid Radiology, LLC (hereinafter “Medaid”), was served with a copy of the Summons and Verified Complaint and Notice of Commencement of Action Subject to Mandatory Electronic Filing on September 27, 2019. Defendant Medaid failed to timely Answer or otherwise appear in the matter prior to removal to Federal Court. A copy of the Affidavit of Service upon Defendant Medaid is attached hereto as **Exhibit “C”**.

Defendant, Reuven Alon-Alyoff a/k/a Rob Alon (hereinafter “Alon”), was served with a copy of the Summons and Verified Complaint and Notice of Commencement of Action Subject to Mandatory Electronic Filing on September 30, 2019. Defendant Alon failed to timely Answer or

otherwise appear in the matter prior to removal to Federal Court. A copy of the Affidavit of Service upon Defendant Alon is attached hereto as **Exhibit “D”**.

On or about February 7, 2020, or one hundred and thirty (130) days (Defendant Alon) and one hundred and thirty-three (133) days (Defendants Columbus and Medaid) following the date of service of the Summons and Complaint, Defendants served their purported Notice of Removal upon the Plaintiffs. A copy of Defendants’ Notice of Removal is annexed hereto as **Exhibit “E”**.

ARGUMENT

I. THIS ACTION MUST BE REMANDED TO STATE COURT PURSUANT TO 28 U.S.C. §1447 (C)

A. STANDARD OF REVIEW

It is well-settled that, on motion to remand, the burden does not lie with the party seeking remand. Instead, the party who is in favor of removal bears the burden of demonstrating that the removal was proper. The Courts have held that it is the burden of the removing party “to establish its right to a federal forum by ‘competent proof.’” R.G. Barry Corp. v. Mushroom Makers, Inc., 612 F.2d 651, 655 (2nd Cir. 1979). “As a preliminary matter, on a motion to remand, the party seeking to sustain the removal, not the party seeking remand, bears the burden of demonstrating that removal was proper.” Bellido-Sullivan v. AIG, Inc., 123 F. Supp. 2d 161, 163 (S.D.N.Y. 2000). *See also*, Pan Atlantic Group, Inc. v. Republic Ins. Co., 878 F. Supp. 630 (S.D.N.Y. 1995); Botelho v. The Presbyterian Hospital in the City of New York, 961 F. Supp. 75 (S.D.N.Y. 1997); Hodges v. Demchuck, 866 F. Supp. 730, 732 (S.D.N.Y. 1994). “Unless that burden is met, the case must be remanded back to state court. At this stage, therefore, the party seeking remand is presumed to be entitled to it unless the removing party can demonstrate otherwise.” Bellido-Sullivan v. AIG, Inc., 123 F. Supp. 2d 161, 163 (S.D.N.Y. 2000). *See also*, Mermelstein v. Maki, 830 F. Supp. 180 (S.D.N.Y. 1993).

It is well settled that “the removal statute, like other jurisdictional statutes, is to be strictly construed.” Whitaker v. American Telecasting, Inc., 261 F.3d 196, 201(2nd Cir. 2000). The courts have also held that “[E]ven though a defect in removal procedure is not jurisdictional, the removal statute, especially with reference to diversity jurisdiction cases, must be strictly construed. Any doubts as to removability should be resolved in favor of remand.” Payne v. Overhead Door Corp., 172 F. Supp. 2d 475, 477 (S.D.N.Y. 2001). Further, “Subsection 1447(c) authorizes a remand on the basis of any defect in removal procedure.” LaFarge Coppee v. Venexolana De Cemento, S.A.C.A., C.A., 31 F.3d 70, 72 (2d Cir. 1994). *See also*, Berrios v. Our Lady of Mercy Med. Ctr., 99 Civ. 21, 1999 U.S. Dist. LEXIS 1733 at *5 (S.D.N.Y. Feb 19, 1999).

B. DEFENDANTS’ NOTICE OF REMOVAL IS UNTIMELY
PURSUANT TO 28 U.S.C. §1446

Here, the Notice of Removal was not filed in accordance with the thirty (30) day requirement as enunciated in 28 U.S.C. 1446(b), which mandates that the “notice of removal of a civil action or proceeding shall be filed within thirty days after the receipt by defendant...of the initial pleading setting forth the claim for relief upon which such action or proceeding is based...” Here, the Notice of Removal was filed well after the thirty (30) day limitation had expired. Accordingly, remand to the State Court is necessary.

Even where the parties stipulate to extend the time for removal, such a stipulation will not expand the statutory time allowed for removal. In Burns v. Standard Life Ins. Co., 135 F. Supp. 904, 906 (Dist. Ct. for the Dist. Of Del. 1955), the Court stated that the Federal Statute “provides a definite period for removal which is statutory duration and not subject to waiver by stipulation of the parties.” Moreover, the courts have also held that “the thirty-day period may not be enlarged by act of the Federal Court, by act of the State Court or by mere consent of the Plaintiff to extend

the time for removal.” Transport Indemnity Co. v. Financial Trust Co., 339 F. Supp 405, 407 (dist. Ct. for the Central Dist. of Cal. 1972).

In Evans v. Sroka, 20001 U.S. Dist. LEXIS 15466 (S.D.N.Y. 2001), the Southern District held that stipulations extending the time for a defendant to answer will not be construed as extending removal. The Evans Court stated:

In view of the stringency of the deadlines established for removal, and the repeated admonition of the courts that doubts as to removability are to be construed against removal, the federal courts have consistently held that stipulations of this type will not be construed as extending the time for removal.

The requirement that the Notice of Removal must be filed within thrity (30) days “is strictly construed and mandatorily enforced.” Sbarro, Inc. v. Karykous, 05 Civ. 2311, 2005 WL 154148 at *2 (E.D.N.Y. June 29, 2005), *quoting*, Evans v. Sroka, 01 Civ. 5806, 2001 WL 1160586 at *3 (S.D.N.Y. October 2, 2001) (internal quotation marks omitted). “[A]bsent a finding of waiver or estoppel, courts rigorously enforce the statute’s thirty-day filing.” *Id.*, *quoting*, Somlyo v. Lu-Rob Enter., 932 F.2d 1043, 1045 (2d Cir. 1991) (internal quotation marks omitted). This is true even when the Notice of Removal has been filed on the thirty-first day, or one (1) day late. *See*, Mastec Latin Am. V. Inepar S/A Industries E. Construcoes, 03 Civ. 9892, 2004 U.S. Dist. LEXIS 13132 (S.D.N.Y. July 13, 2004), Hua Xao Yang. v. ELRAC, Inc., 03 Civ. 9224, 2004 U.S. Dist. LEXIS 1668 (S.D.N.Y. February 3, 2004).

In this matter, Defendants Columbus and Medaid were served with Plaintiffs’ Summons and Complaint on September 27, 2019, and Defendant Alon was served with same on September 30, 2019. There can be no dispute that the Notice of Removal, filed with the Court on February 7, 2020, over one hundred and thirty (130) days (Defendant Alon) and one hundred and thirty-

three (133) days (Defendants Columbus and Medaid) following the date of service of the Summons and Complaint, is untimely.

The thirty (30) day limitation within which a Defendant may file a Notice of Removal is measured from the time the first defendant is served with the Summons and Complaint. Here, Defendants request that this Court ignore the fact that the Defendants have failed to remove this case within thirty (30) days of Defendants' receipt of the Summons and Complaint. Instead, Defendants cannot claim that the time within which to remove this action was extended pursuant to the parties' stipulation of January 20, 2020. It is noteworthy that, at the time Stipulation was executed, the statutory time within which the Defendants were required to serve their responsive pleadings in the state action and the time within which the Defendants were required to remove this action had already expired. In fact, the Defendants were required to remove the case on or before October 27, 2019.


Measured from September 27, 2019, when Defendants Columbus and Medaid were first served with Plaintiffs' Summons and Complaint, one hundred and thirty-three (133) days elapsed before Defendants' filing of their Notice of Removal. Defendants' Notice of Removal is defective on its face insofar as it was filed over thirty (30) days after the Defendants were served with a copy of Plaintiffs' Summons and Complaint. Accordingly, the Notice of Removal is untimely and a remand to State Court is mandated.

CONCLUSION

Here, it is respectfully submitted that the Notice of Removal is untimely as it was removed well beyond the thirty (30) day period allowed by statute. Instead, the instant action was removed one hundred and thirty-three (133) days after service of the Summons and Complaint upon Defendants, Columbus and Medaid, and one hundred thirty (130) days after service of the

Summons and Complaint upon Defendant, Alon. Despite the suggestion of Defendants' counsel that the parties' stipulation for the acceptance of a late answer restarts the timeframe for which the Defendants may seek a removal, the time within which to remove a state action is strictly construed despite any agreement to extend the statutory time limit. Plaintiffs respectfully request that this action be remanded to the Supreme Court of the State of New York, County of New York, and the Plaintiffs be granted an extension of time to respond to Defendants' counterclaim to thirty (30) days after a decision is rendered on Plaintiffs' motion to remand to state court.

Dated: Melville, New York
March 4, 2020



VINCENT F. GERBINO (VG 0555)
Attorneys for Plaintiffs
445 Broad Hollow Road, Suite 420
Melville, New York 11747
(631) 390-0010
(631) 393-5497 - *facsimile*
VGerbino@bgslaw-nv.com
BGS&A File No.: MRAD24-3000

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Civil Action No.:
20-cv-01108-VEC

**DECLARATION OF
VINCENT F. GERBINO**

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.

-----X

DECLARATION OF VINCENT F. GERBINO

VINCENT F. GERBINO, pursuant to 28 U.S.C. § 1746, hereby declares, under penalty of perjury as follows:

1. I am a partner with the law firm of Bruno, Gerbino, Soriano & Aitken, LLP, attorneys for Plaintiffs, ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY (collectively “Plaintiffs” or “Allstate”). I have personal knowledge of the facts set forth herein and would testify to them in a court of law if required to do so.

2. I respectfully submit this declaration in support of Plaintiffs’ motion which seeks an Order pursuant to 28 U.S.C. § 1447(c) remanding this action to the Supreme Court of the State

of New York, County of New York on the ground that Defendants, MEDAID RADIOLOGY, LLC, COLUMBUS IMAGING CENTER, LLC and REUVEN ALON-ALYOFF a/k/a ROB ALON, failed to comply with 28 U.S.C. § 1446 and submitted an untimely and defective Notice of Removal, and for an extension of Plaintiffs' time to respond to Defendants' counterclaim to thirty (30) days after a decision is rendered on Plaintiffs' motion to remand to state court.

3. Annexed hereto as **Exhibit "A"** is a true copy of Allstate's Civil Complaint in this action.

4. Annexed hereto as **Exhibit "B"** is a true copy of the Affidavit of Service upon Defendant Columbus.

5. Annexed hereto as **Exhibit "C"** is a true copy of the Affidavit of Service upon Defendant Medaid.

6. Annexed hereto as **Exhibit "D"** is a true copy of the Affidavit of Service upon Defendant Alon.

7. Annexed hereto as **Exhibit "E"** is a true copy of the Defendants' Notice of Removal.

8. Annexed hereto as **Exhibit "F"** is a true copy of the Defendants' Answer with Counterclaims.

9. I declare under penalty of perjury that the foregoing is true and correct. Executed at Melville, New York on the 4th day of March, 2020.



VINCENT F. GERBINO (VG 0555)

EXHIBIT “A”

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INDEX NO. 655225/2019

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SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

Index No.:

Date Purchased:

SUMMONS

Plaintiffs designate New York
County as the place of trial.

The basis of venue designated
is: **Plaintiffs' place of
business - CPLR 503(c)**

SUMMONS

TO THE ABOVE-NAMED DEFENDANTS:

YOU ARE HEREBY SUMMONED to answer the Complaint in this action and to serve a copy of your Answer, or, if the Complaint is not served with this Summons, to serve a Notice of Appearance, on Plaintiffs' attorney(s) within 20 days after the service of this Summons, exclusive of the day of service; or within 30 days after the service is complete if this Summons is not personally delivered to you within the State of New York; and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the complaint.

Dated: Melville, New York
September 10, 2019

Yours, etc.,
BRUNO, GERBINO & SORIANO, LLP

By: 
VINCENT F. GERBINO

Attorneys for Plaintiffs

445 Broad Hollow Road, Suite 420

Melville, New York 11747

(631) 390-0010

(631) 393-5497 - *facsimile*

BG&S File No.: MRAD24-3000, BGS-CIC24-3000

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TO: COLUMBUS IMAGING CENTER

481 North 13th Street
Newark, New Jersey 07107

MEDAID RADIOLOGY, LLC

481 North 13th Street
Newark, New Jersey 07107

REUVEN ALON-ALYOFF a/k/a ROB ALON

78 Oak Trail Road
Hillsdale, New Jersey 07642

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SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Index No.:

VERIFIED COMPLAINT

Plaintiffs,

-against-

COLUMBUS IMAGING CENTER, LLC,
MEDAID RADIOLOGY, LLC, and
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

TO THE ABOVE-NAMED DEFENDANTS:

COMPLAINT

Plaintiffs, ALLSTATE INSURANCE COMPANY, and any and all of its subsidiaries and affiliates, including, but not limited to, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY (hereinafter collectively referred to as "ALLSTATE" or "Plaintiffs"), by their attorneys, BRUNO, GERBINO & SORIANO, LLP, as and for their Complaint against the Defendants, hereby allege as follow upon information and belief:

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INTRODUCTION

1. This action seeks to recover restitution in the amount of approximately ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63) for No-Fault reimbursements that the Defendants have obtained from Plaintiffs by submitting, and causing to be submitted, numerous charges for Magnetic Resonance Imaging (MRI), Computerized Tomography (CT) and X-Ray services (hereinafter the “No-Fault services”) for which the Defendants are not legally entitled to receive. In addition, Plaintiffs seek a declaratory judgment that Columbus Imaging Center, LLC (hereinafter referred to as “Columbus”) and Medaid Radiology, LLC (hereinafter referred to as “Medaid”) have no legal right to keep or receive payments from the Plaintiffs for No-Fault services which are performed by independent contractors who perform reads of radiological tests performed onsite. Plaintiffs also seek a declaration that Medaid is an unlicensed limited liability company, and due to their noncompliance with New Jersey state’s licensing statutes and regulations and New York’s No-Fault regulation, are not entitled to collect payment for services allegedly performed under Medaid.

2. The Defendants engaged in a systematic scheme to defraud Plaintiffs by submitting bills for reimbursement of No-Fault related services allegedly rendered to individuals who were reportedly involved in automobile incidents.

3. The Defendants are not entitled to seek, keep or receive No-Fault reimbursements from Plaintiffs and Plaintiffs are not obligated to pay reimbursements for any No-Fault related matters pertaining to Columbus or Medaid as the No-Fault services were rendered by independent contractors. In addition, Medaid is not eligible to receive No-Fault reimbursements due to its failure to comply with New Jersey state licensure requirements.

4. Plaintiffs seek a declaratory judgment as to the following:

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- a) That Plaintiffs are not obligated to provide any coverage, reimbursements, or pay any monies, sums, or funds to any of the Defendants named herein for any and all No-Fault services for which claims/bills have been submitted by Columbus and Medaid to Plaintiffs;
- b) That Columbus and Medaid lack standing to seek or receive No-Fault reimbursements as the services billed are rendered by independent contractors; and
- c) That Medaid lacks standing to seek or receive No-Fault reimbursements as the entity is in violation of N.J.S.A. 26:2H-1, et seq., N.J.A.C. 8:43E and 11 NYCRR 65-3.16(a)(12).

5. Plaintiffs seek a judgment over and against the Defendants for the recovery of monies, sums, and funds paid by Plaintiffs to the Defendants by virtue of the Defendants' use of independent contractors and Defendant Medaid's failure to maintain licensure. There are still thousands of dollars in claims which were submitted to Plaintiffs by Columbus and Medaid that have not yet been brought to suit or arbitrated. In total, Columbus and Medaid have submitted in excess of three hundred sixty-one thousand five hundred twenty-nine dollars and forty-two cents (\$361,529.42) in claims to the Plaintiffs. The charts annexed hereto as **Exhibits "A" and "B"** represent the contested claims submitted to date from Columbus and Medaid respectively.

6. The Defendants' business dealings are in violation of New York Law and public policy as the Defendants have retained the services of independent contractors to perform professional services for which Columbus and Medaid have submitted billing to the Plaintiffs.

7. Moreover, Defendant Medaid is operating without a license which is a violation of both New Jersey and New York state law.

8. In total, Plaintiffs seek judgment over and against the Defendants for the recovery of monies, sums and funds paid by the Plaintiffs to the Defendants in an approximate amount of ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63) by virtue of the Defendants'

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improper use of independent contractors and the submission of claims for healthcare services performed by independent contractors to the Plaintiffs for reimbursement, and Defendant Medicaid's lack of licensure. In addition, the Plaintiffs seek a judicial determination that they do not have to honor, pay or reimburse the Defendants for any pending claims.

I. THE PARTIES

A. The Plaintiffs

9. ALLSTATE INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

10. ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and duly authorized to engage in, and conduct the business of, insurance companies in New York.

11. ALLSTATE INDEMNITY COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

12. ALLSTATE NORTHBROOK INDEMNITY COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

13. ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance

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companies in New York.

14. ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

B. The Corporate Healthcare Provider Defendants

15. Upon information and belief, Columbus Imaging Center, LLC is a New Jersey limited liability company with its principal place of business located at 481 North 13th Street, Newark, New Jersey 07107.

16. Upon information and belief, Medaid Radiology, LLC is an unlicensed New Jersey limited liability company with its principal place of business located at 481 North 13th Street, Newark, New Jersey 07107.

C. The Layperson Defendant

17. Upon information and belief, Reuven Alon-Alyoff a/k/a Rob Alon (hereinafter referred to as "Alon") is a layperson and not a licensed medical professional. Alon retains complete ownership and control of Columbus and Medaid.

II. JURISDICTION AND VENUE

18. Venue is appropriate in New York County pursuant to Section 503(c) of the New York Civil Practice Law and Rules as the Plaintiffs maintain a place of business in said county.

III. ALLEGATIONS COMMON TO ALL CAUSES OF ACTION

A. An Overview of the No-Fault Laws

19. Plaintiffs underwrite automobile insurance in the State of New York.

20. New York's No-Fault laws are designed to ensure that injured victims of motor

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vehicle accidents have an efficient mechanism to pay for and receive the healthcare services that they need. Under New York's Comprehensive Motor Vehicle Reparations Act (N.Y. Ins. Law Section 5101, *et seq.*) and the No-Fault Regulation (11 NYCRR 65, *et seq.*) automobile insurers are required to provide personal injury protection benefits ("No-Fault benefits") to their insureds.

21. No-Fault benefits include up to \$50,000.00 per insured for necessary expenses that are incurred for healthcare goods and services. An insured can assign his/her rights to the provider(s) of healthcare services in exchange for those services. Pursuant to a duly executed assignment, a healthcare provider may submit claims directly to an insurance company and receive payment for necessary medical services rendered by submitting a claim form.

22. Pursuant to the No-Fault Regulation, a professional corporation is not eligible to bill for or collect No-Fault benefits for services rendered by independent contractors and healthcare providers in possession of a direct assignment of benefits are entitled to bill and collect No-Fault benefits. There is both a statutory and regulatory prohibition against payment(s) of No-Fault benefits to anyone other than the patient or his or her healthcare provider.

23. For a healthcare provider to be eligible to bill and to collect charges from an insurer for healthcare services pursuant to Insurance Law Section 5102(a), it must be the actual provider of the service. Under the Insurance Law and No-Fault Regulation, a professional service corporation is not eligible to bill for services, or to collect for those services from an insurer, where the services were rendered by persons who are not employees of the professional corporation.

B. No-Fault Providers are not Entitled to No-Fault Reimbursements For Services Performed by Independent Contractors

24. 11 NYCRR §65-3.11(a) states:

An insurer shall pay benefits for any element of loss, other than death benefits, directly to the applicant or, when appropriate, to the applicant's parent or legal guardian or to any person legally

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responsible for necessities, or, upon assignment by the applicant or any of the aforementioned persons, shall pay benefits directly to providers of health care services as covered under section five thousand one hundred two (a)(1) of this article, or to the applicant's employer for loss of earnings from work as authorized under section five thousand one hundred two (a)(2) of this article. Death benefits shall be paid to the estate of the eligible injured person.

25. The courts have interpreted 11 NYCRR §65-3.11(a) to prohibit a billing provider from recovering assigned first-party No-Fault benefits where the medical services were performed by an independent contractor. *See: A.M Medical Services, P. C. v. Progressive Casualty Ins. Co.*, 953 N.Y.S.2d 219 (App. Div. 2d Dep't 2012); *Health & Endurance Medical, P. C. v. Liberty Mutual Ins. Co.*, 19 Misc. 3d 137(A), N.Y. Slip Op. 50864(U) (App. Term 2d & 11th Dists. Apr. 14, 2008); *East Coast Acupuncture, P.C. v. New York Cent. Mutual Ins.*, 18 Misc.3d 139(A), N.Y. Slip Op. 50344(U) (App. Term 2d & 11th Dists. Feb. 21, 2008); *V.S. Medical Services P. C. v. Allstate Ins. Co.*, 14 Misc.3d 130(A), N.Y. Slip Op. 50016(U), (App. Term 2d & 11th Dists. Jan. 2, 2007); *Health and Endurance Medical P. C. v. State Farm Mutual Auto Ins. Co.*, 12 Misc.3d 134(A), N.Y. Slip Op. 5119 1(U) (App. Term 2d & 11th Dists. June 22, 2006); *A.B. Medical Services PLLC v. Liberty Mutual Ins. Co.*, 9 Misc.3d 36, (App. Term 2d & 11th Dists. 2005); *Rockaway Boulevard Medical P.C. v. Progressive Ins.*, 9 Misc.3d 52 (App. Term 2d & 11th Dists. 2005).

26. The Corporate Healthcare Provider Defendants have repeatedly submitted claim forms (No-Fault bills) for reimbursement of healthcare services that were rendered by independent contractors or non-employees of the professional corporation or PLLC. Since the individuals who are providing healthcare services are independent contractors the Corporate Healthcare Provider Defendants are/were not entitled to receive No-Fault reimbursements.

C. Licensure

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27. Pursuant to New York's No-Fault Regulation and the cases interpreting same, a healthcare service corporation is not eligible to bill for or collect No-Fault benefits if it is not properly licensed.

28. The applicable portion of the Regulation, found at 11 NYCRR 65-3.16(a)(12), states, in relevant part, as follows:

A provider of health care services is not eligible for reimbursement under section 5102(a)(1) of the Insurance Law if the provider fails to meet any applicable New York State or local licensing requirement necessary to perform such service in New York **or meet any applicable licensing requirement necessary to perform such service in any other state in which such service is performed** (emphasis added).

29. In addition, under New Jersey law a medical provider is eligible for reimbursement under Personal Injury Protection (PIP) coverage only if the provider complies with all significant qualifying requirements including New Jersey law and the Administrative Code. Allstate v. Orthopedic Evaluations, Inc., 300 N.J. Super. 510, 516 (App. Div. 1997).

30. New Jersey statutes and administrative code provisions applicable to the license of an MRI facility are N.J.S.A. 26:2H-1 through 26:2H-12 (Health Care Facilities Planning Act), N.J.A.C. Ch. 43A 8:43A-1.1 through 8:43A-33.4 (Standards for Licensure of Ambulatory Care Facilities) and N.J.A.C. Ch. 43E 8:43E-1.1 to 10.11 (General Licensure Procedures and Enforcement of Licensure Regulations).

31. Under N.J.S.A. 26:2H-2, a healthcare facility is defined as a:

...facility or institution, whether public or private, that is **engaged principally in providing services for health maintenance organizations, diagnosis, or treatment of human disease, pain, injury, deformity, or physical condition**, including, but not limited to, a general hospital, special hospital, mental hospital, public health center, **diagnostic center**, treatment center, rehabilitation center,

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extended care facility, skilled nursing home, nursing home, intermediate care facility, tuberculosis hospital, chronic disease hospital, maternity hospital, outpatient clinic, dispensary, home health care agency, residential health care facility, dementia care home, and bioanalytical laboratory (except as specifically excluded hereunder), or central services facility serving one or more such institutions but excluding institutions that provide healing solely by prayer and excluding such bioanalytical laboratories as are independently owned and operated, and are not owned, operated, managed, or controlled, in whole or in part, directly or indirectly by any one or more health care facilities, and the predominant source of business of which is not by contract with health care facilities within the State of New Jersey and which solicit or accept specimens and operate predominantly in interstate commerce (emphasis added).

32. N.J.A.C. Ch. 43A 8:43A-1.1 further defines a health care facility to be one that provides ambulatory care services which include magnetic resonance imaging and computerized tomography, services which are provided by Medicaid.

33. Magnetic resonance imaging and computerized tomography are services which require a license issued from New Jersey's Department of Health. *See*, N.J.A.C. Ch. 43A 8:43A-2.2(b) and 8:43A-2.3(a).

34. New Jersey's Department of Health issues licenses and regulates healthcare facilities. New Jersey's administrative code sets forth mandatory requirements pertaining to a facility's licensing, inspections, surveys, document and/or data submissions, personnel licensure, certification or authorization, training, service plans, retention of a medical administrator, as well as other general requirements. *See*, N.J.A.C. Ch. 43A 8:43A-1.1 through 8:43A-33.4. It also imposes additional requirements upon a facility that provides computer tomography, magnetic resonance imaging and radiological services. *See*, Ch. 43A N.J.A.C. 8:43A-25.1.

35. The legislative intent of these administrative codes is to "...protect the health and

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safety of patients who receive ambulatory care services by establishing minimum rules and standards of care with which an ambulatory care facility must comply in order to be licensed to operate in New Jersey.” *See*, Ch. 43A N.J.A.C. 8:43A-1.2.

36. Under N.J.S.A. 26:2H-12(a):

No health care service or health care facility shall be operated unless it shall: (1) possess a valid license issued pursuant to this act, which license shall specify the kind of kinds of health care services the facility is authorized to provide; (2) establish and maintain a uniform system of cost accounting approved by the commissioner; (3) establish and maintain a uniform system of reports and audits meeting the requirements of the commissioner; (4) prepare and review annually a long range plan for the provision of health care services; (5) establish and maintain a centralized, coordinated system of discharge planning which assures every patient a planned program of continuing care and which meets the requirements of the commissioner which requirements shall, where feasible, equal or exceed those standards and regulations established by the federal government for all federally-funded health care facilities but shall not require any person who is not in receipt of State or federal assistance to be discharged against his will (emphasis added).

37. Failure to adhere to the foregoing may be deemed a violation punishable by either a “... 1. Civil monetary penalty; 2. Curtailment of admissions; 3. Appointment of a receiver or temporary manager; 4. Provisional license; 5. Suspension of a license; 6. Revocation of a license; 7. Order to Cease and Desist operation of an unlicensed health care facility; and 8. Other remedies for violations of statutes as provided by State or Federal law, or as authorized by Federal survey, certification, and enforcement regulations and agreements. *See* N.J.C.A. Ch. 43E 8:43E-3.1. A health care facility that operates without a license is specifically subject to a fine of \$1,000 per day from the date of initiation of services. *See*, N.J.C.A. Ch. 43E 8:43E-3.4(a)(1). However, “[t]he Department may increase the penalties in (a) above up to the statutory maximum per violation per day in consideration of the economic benefit realized by the facility for noncompliance.” *See*,

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N.J.C.A. Ch. 43E 8:43E-3.4(c).

38. In the interest of protecting patients, both New York and New Jersey limit reimbursement of No-Fault services to healthcare providers that are properly licensed. An out-of-state healthcare provider, such as Medaid, must maintain its New Jersey license in order to receive reimbursement under New York and New Jersey No-Fault law. However, as discussed below, Defendant Medaid has permitted its license to expire and is currently not in compliance with New Jersey law.

D. The Results of Allstate's Investigation

39. Allstate investigated the claims of various individuals who allegedly received diagnostic services at Columbus at the facility's premises located at 481 North 13 Street, Newark, New Jersey.

40. As part of its investigation into the operations of Columbus, Allstate conducted the Examination Under Oath (EUO) of Columbus on May 16, 2014. For its Examination Under Oath, Columbus produced Alon, who is the president and owner of Columbus.

41. Alon's testimony provided insight into the daily operations of Columbus, particularly its use of independent contractors. A summary of Alon's testimony is as follows:

- a) Alon testified that Dr. Allen Rothpearl is Columbus' "medical director" who also does reads and that he replaced the first medical director, Dr. Gary Kronfeld, who stepped down after a few months due to a conflict of interest with the company with whom Dr. Kronfeld was employed;¹
- b) Alon has an employment contract with Dr. Rothpearl through Dr. Rothpearl's company, Complete Radiology Reading (CRR) Services, to have diagnostic scans read as an independent contractor and payment is made per read;²

¹ See EUO Transcript of Reuven Alon-Alyoff, page 23, line 3 to page 24, line 6.

² See EUO Transcript of Reuven Alon-Alyoff, page 59, line 18 to page 60, line 15.

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- c) Dr. Rothpearl does not have a presence in the facility but works remotely from his office in Long Island where he electronically receives films/scans, dictates and then directs all further communication by phone or through email;³
- d) Dr. Rothpearl is solely responsible for reads except for when he is on vacation, and in those few instances, he retains radiologists to cover during his absence;⁴
- e) Alon testified that he retained a company owned by Dr. Lapas, a New Jersey radiologist, to be present for scans with contrast;⁵
- f) Dr. Boyle, an employee of Dr. Rothpearl, also performs reads;⁶
- g) Dr. Damien, an employee of Dr. Lapas, also occasionally reads for Columbus;⁷ and
- h) There are no other companies or doctors retained by Alon to read MRIs, CT scans or X-Rays.⁸

42. Billing submitted by Columbus which was received by Allstate subsequently after the Plaintiffs began an investigation into Columbus' use of independent contractors were denied on this basis, as well as other reasons.

43. Allstate continued to receive bills from Columbus until October of 2018 for services rendered in August of 2018.

44. Thereafter, billing by Columbus ceased and Medaid began to submit billing for the same purported services. The services billed by Medaid began in November of 2018, and many of the bills submitted indicated that the treating provider was an independent contractor. An example of such billing is annexed hereto as **Exhibit "C"**.

45. Thus, it appears that the business operations of Columbus merely shifted to a newly

³ See EUO Transcript of Reuven Alon-Alyoff, page 61, line 8 to page 62, line 13.

⁴ See EUO Transcript of Reuven Alon-Alyoff, page 63, lines 6 through 22.

⁵ See EUO Transcript of Reuven Alon-Alyoff, page 64, line 9 to page 65, line 24.

⁶ See EUO Transcript of Reuven Alon-Alyoff, page 65, lines 12 through 18.

⁷ See EUO Transcript of Reuven Alon-Alyoff, page 66, line 25 to page 67, line 6.

⁸ See EUO Transcript of Reuven Alon-Alyoff, page 67, lines 7 through 14.

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named entity, Medaid. However, despite the change in name, all of the same characteristics once possessed by Columbus have been adopted by Medaid. Namely, Medaid operates from the same location, retains the same staff, equipment and manner of operation.

46. Furthermore, Medaid does not disguise their use of independent contractors as the Defendant indicates on their billing that the services provided are rendered by independent contractors.

47. Neither Columbus nor Medaid are eligible to receive reimbursement for No-Fault services rendered by independent contractors.

48. Additionally, Medaid lack standing to receive No-Fault reimbursements as the company is operating in violation of New Jersey state law.

49. As part of its investigation, the Plaintiffs discovered that Medaid allowed its license to expire. According to New Jersey's Department of Health, Defendant Alon initially obtained a license for Medaid on December 1, 2010 to operate as an ambulatory care facility; however, as of November 30, 2018, that license has since expired.

IV. JUSTIFIABLE RELIANCE

50. Plaintiffs reasonably believed that Columbus was submitting bills for No-Fault services to which they were legally entitled to reimbursement. Evidence to the contrary was not discoverable until after patterns developed over the course of years.

51. During the course of Plaintiffs' investigation, Columbus ceased to operate and shifted operations under a new corporate entity, Medaid.

52. Plaintiffs were required, under statutory obligations, to promptly and fairly process bills for No-Fault services within 30 days of receipt of same.

53. The facially valid documents and bills submitted to Plaintiffs in support of the claim

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for No-Fault services were justifiably relied upon by Plaintiffs in issuing payment to Columbus.

54. Once it was discovered that Columbus and Medaid were utilizing independent contractors, the Plaintiffs began to deny claims based on their use of independent contractors to perform the No-Fault services.

55. However, before denying claims based on the foregoing, the Plaintiffs paid Columbus and Medaid reimbursements that they were not legally entitled to receive and/or retain.

56. Plaintiffs reasonably believed that the money they were reimbursing Columbus and Medaid for medical services rendered by Columbus and Medaid.

57. Evidence that the Columbus and Medaid operated in violation of the law was not discoverable until after patterns developed over the course of years of activity.

58. In addition, the Plaintiffs only recently learned that Medaid is operating without a license.

V. CLAIMS FOR RELIEF

**AS AND FOR PLAINTIFFS' FIRST CAUSE OF ACTION
AS AGAINST ALL DEFENDANTS
(Unjust Enrichment/Restitution)**

59. Plaintiffs repeat, reiterate and reallege the allegations set forth in paragraphs numbered 1 to 58 of this Complaint with the same force and effect as if set forth fully herein, and the Defendants are jointly and severally liable for the acts and omissions set forth in the aforementioned paragraphs.

60. By reason of their wrongdoing, Defendants have been unjustly enriched at the expense of Plaintiffs, in that Defendants received monies, funds and sums from Plaintiffs that are the result of Defendants' unlawful and illegal conduct.

61. That as a result of Defendants' actions, Defendants received payments from

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Plaintiffs that they were not entitled to receive and which they are not entitled to keep.

62. That by reason of the above, the Defendants have unjustly realized payments from Plaintiffs in an approximate amount of ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63).

**AS AND FOR PLAINTIFFS' SECOND CAUSE OF ACTION
AS AGAINST ALL DEFENDANTS
(Declaratory Judgment – Independent Contractors)**

63. Plaintiffs repeat, reiterate and reallege the allegations set forth in paragraphs numbered 1 to 62 of this Complaint with the same force and effect as if set forth fully herein, and the Defendants are jointly and severally liable for the acts and omissions set forth in the aforementioned paragraphs.

64. The Defendants do not have standing to submit or recover No-Fault benefits under New York State law due to their use of independent contractors who have performed the services for which they seek No-Fault reimbursement.

65. In view of the unlawful use of independent contractors in violation of 11 NYCRR §65-3.11(a), Columbus and Medicaid do not have standing to submit or recover No-Fault benefits for services performed by independent contractors.

66. Plaintiffs seek a judicial determination that Columbus and Medicaid are not entitled to reimbursement of pending charges or retention of any monies, sums or funds issued by the Plaintiffs for bills for No-Fault services which were submitted by the Defendants rather than the independent contractors who performed the services.

**AS AND FOR PLAINTIFFS' THIRD CAUSE OF ACTION
AS AGAINST DEFENDANT MEDAID
(Declaratory Judgment – Lack of Licensure)**

67. Plaintiffs repeat, reiterate and reallege the allegations set forth in paragraphs numbered 1 to 66 of this Complaint with the same force and effect as if set forth fully herein, and

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the Defendant Medaid is jointly and severally liable for the acts and omissions set forth in the aforementioned paragraphs.

68. The Defendant does not have standing to submit or recover No-Fault benefits under 11 NYCRR 65-3.16(a)(12) due to its failure to maintain its corporate license with New Jersey's Department of Health.

69. In view of the Defendant's expired license which is unlawful under 11 NYCRR 65-3.16(a)(12), as well as N.J.S.A. 26:2H-1 through 26:2H-12 and N.J.A.C. Ch. 43A 8:43A-1.1 through 8:43A-33.4, Medaid does not have standing to submit or recover No-Fault benefits for services performed subsequently after the expiration of its license.

70. Plaintiffs seek a judicial determination that Medaid is not entitled to reimbursement or retention of any monies, sums or funds issued by the Plaintiffs for dates of service beginning November 30, 2018, and for any charges that which Medaid may submit in the future.

WHEREFORE, Plaintiffs demand judgment against the Defendants, jointly and severally, as follows:

- (1) On the First Cause of Action, a declaratory judgment that the Defendants were unjustly enriched and an award of damages and judgment in favor of Plaintiffs over and against the Defendants representing restitution in an approximate amount of ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63);
- (2) On the Second Cause of Action, a declaratory judgment that the Defendants utilized independent contractors and are not entitled to seek, receive or retain No-Fault reimbursements, and that Plaintiffs are entitled to a judgment over and against the Defendants for such conduct involving the use of independent contractors;
- (3) On the Third Cause of Action, a declaratory judgment that Defendant Medaid's corporate license is inactive and it is not entitled to seek, receive or retain No-Fault reimbursements for services rendered on November 30, 2018 and thereafter, and that Plaintiffs are entitled to a judgment over and against the Defendant;

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- (4) Such other and further relief that this Court deems just, proper and equitable.

Dated: Melville, New York
September 10, 2019

Yours, etc.,
BRUNO, GERBINO & SORIANO, LLP

By: 
VINCENT F. GERBINO

Attorneys for Plaintiffs
445 Broad Hollow Road, Suite 420
Melville, New York 11747
(631) 390-0010
(631) 393-5497 - *facsimile*
BG&S File No.: MRAD24-3000

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VERIFICATION

STATE OF NEW YORK)
) ss:
 COUNTY OF SUFFOLK)

VINCENT F. GERBINO, being duly sworn, deposes and says:

I am an attorney duly admitted to practice law in the Courts of the State of New York and I am a partner of the Law Offices of Bruno, Gerbino & Soriano, LLP, attorneys for the Plaintiff herein, an insurance corporation duly licensed by the State of New York.

I have read the foregoing complaint and know the contents thereof, and the same is true to my own knowledge except as to the matters therein stated to be alleged upon information and belief, and that as to those matters, I believe it to be true.

I further state that the reason this verification is made by me and not by the Plaintiff is because said Plaintiff is a corporation and I am an attorney designated by said corporation for the purpose of initiating this proceeding.



 VINCENT F. GERBINO
ACKNOWLEDGMENT

STATE OF NEW YORK)
) ss:
 COUNTY OF SUFFOLK)

On this 10th day of September, 2019, before me personally appeared VINCENT F. GERBINO, to me known and known to me to be the individual described in and who executed the foregoing complaint, and he duly acknowledged that he executed the same.



 NOTARY PUBLIC

KIMBERLY A. SCHEER
 Notary Public, State of New York
 No. 01SC6118627
 Qualified in Suffolk County
 Commission Expires Dec 22, 2020

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EXHIBIT “A”

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Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" RECEIVED, NYSCEF, 09/11/2019

COLUMBUS IMAGING CENTER LLC

Billing Event	Claim Number	Document Mailed	Date Received	Charged/Billed	Allowed
1	508741501	Bill	10/16/2018	\$414.19	\$0.00
2	508741501	Bill	10/16/2018	\$1,275.54	\$0.00
3	513097229	Bill	10/12/2018	\$828.96	\$0.00
4	513097229	Bill	10/12/2018	\$901.45	\$0.00
5	501827844	Bill	10/9/2018	\$1,837.68	\$0.00
6	513097229	Bill	10/8/2018	\$936.23	\$0.00
7	508799664	Bill	10/1/2018	\$936.23	\$0.00
8	508799664	Bill	10/1/2018	\$55.78	\$0.00
9	505626283	Bill	9/28/2018	\$1,837.68	\$0.00
10	506399509	Bill	9/25/2018	\$1,837.68	\$0.00
11	508795126	Bill	9/21/2018	\$1,837.68	\$0.00
12	507801306	Bill	9/13/2018	\$844.02	\$0.00
13	508559028	Bill	9/10/2018	\$1,837.68	\$0.00
14	506399509	Bill	9/4/2018	\$828.31	\$0.00
15	506399509	Bill	9/4/2018	\$936.23	\$0.00
16	507137628	Bill	9/4/2018	\$844.02	\$0.00
17	507137628	Bill	9/4/2018	\$1,837.68	\$0.00
18	502150568	Bill	9/3/2018	\$1,275.54	\$0.00
19	508063476	Bill	8/27/2018	\$850.17	\$0.00
20	508179454	Bill	8/27/2018	\$850.17	\$0.00
21	508559028	Bill	8/27/2018	\$1,837.68	\$0.00
22	507396223	Bill	8/27/2018	\$1,837.68	\$0.00
23	507396223	Bill	8/27/2018	\$844.02	\$0.00
24	482028768	Bill	8/16/2018	\$844.02	\$0.00
25	505239236	Bill	8/16/2018	\$1,243.73	\$0.00
26	507801306	Bill	8/14/2018	\$1,703.42	\$0.00
27	503729832	Bill	8/14/2018	\$1,656.62	\$0.00
28	507488996	Bill	8/14/2018	\$1,837.68	\$0.00
29	505329656	Bill	8/14/2018	\$54.71	\$0.00
30	505239236	Bill	8/14/2018	\$801.97	\$0.00
31	505239236	Bill	8/14/2018	\$1,275.54	\$0.00
32	505239236	Bill	8/14/2018	\$1,837.68	\$0.00
33	505329656	Bill	8/14/2018	\$1,242.57	\$0.00
34	505329656	Bill	8/14/2018	\$850.17	\$0.00
35	510712920	Bill	8/14/2018	\$1,837.68	\$1,837.68
36	505245621	Bill	8/13/2018	\$1,837.68	\$0.00
37	505245621	Bill	8/13/2018	\$1,738.20	\$0.00
38	505245621	Bill	8/13/2018	\$828.31	\$0.00
39	505245621	Bill	8/13/2018	\$828.31	\$0.00
40	505245621	Bill	8/13/2018	\$801.97	\$0.00
41	503729832	Bill	8/7/2018	\$1,837.68	\$0.00
42	503729832	Bill	8/7/2018	\$1,656.62	\$0.00
43	503729832	Bill	8/7/2018	\$1,837.68	\$0.00
44	503726101	Bill	7/30/2018	\$828.31	\$0.00
45	503726101	Bill	7/30/2018	\$1,837.68	\$0.00

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NYSCEF DOC. NO. 3

Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by
COLUMBUS IMAGING CENTER LLC

46	501721914	Bill	7/30/2018	\$1,837.68	\$0.00
47	453866923	Bill	7/27/2018	\$548.61	\$0.00
48	453866923	Bill	7/27/2018	\$269.22	\$0.00
49	453866923	Bill	7/27/2018	\$553.36	\$0.00
50	500953203	Bill	7/24/2018	\$878.11	\$0.00
51	501847750	Bill	7/24/2018	\$801.97	\$0.00
52	500953203	Bill	7/24/2018	\$425.37	\$0.00
53	500953203	Bill	7/24/2018	\$936.23	\$0.00
54	501847750	Bill	7/24/2018	\$1,837.68	\$0.00
55	501315352	Bill	7/24/2018	\$1,837.68	\$0.00
56	501847750	Bill	7/24/2018	\$1,837.68	\$0.00
57	501847750	Bill	7/24/2018	\$801.97	\$0.00
58	497651224	Bill	7/17/2018	\$801.97	\$0.00
59	497651224	Bill	7/17/2018	\$828.31	\$0.00
60	504039116	Bill	7/17/2018	\$1,656.62	\$0.00
61	504039116	Bill	7/17/2018	\$1,837.68	\$0.00
62	497651224	Bill	7/17/2018	\$1,837.68	\$0.00
63	497789727	Bill	7/10/2018	\$828.31	\$538.40
64	497789727	Bill	7/10/2018	\$1,837.68	\$1,194.49
65	498766954	Bill	6/18/2018	\$936.23	\$0.00
66	498766954	Bill	6/18/2018	\$828.31	\$0.00
67	498766954	Bill	6/18/2018	\$1,837.68	\$0.00
68	498766954	Bill	6/18/2018	\$1,837.68	\$0.00
69	500896815	Bill	6/15/2018	\$1,837.68	\$1,194.49
70	500896815	Bill	6/15/2018	\$801.97	\$521.28
71	497659268	Bill	5/30/2018	\$1,837.68	\$0.00
72	497659268	Bill	5/30/2018	\$844.02	\$0.00
73	494949522	Bill	5/15/2018	\$1,837.68	\$0.00
74	496677741	Bill	5/15/2018	\$844.02	\$844.02
75	494949522	Bill	5/15/2018	\$801.97	\$0.00
76	492808423	Bill	5/14/2018	\$1,837.68	\$0.00
77	492808423	Bill	5/14/2018	\$425.37	\$276.49
78	490493301	Bill	5/1/2018	\$828.31	\$0.00
79	490493301	Bill	5/1/2018	\$1,837.68	\$0.00
80	492732714	Bill	4/17/2018	\$1,688.04	\$0.00
81	492732714	Bill	4/17/2018	\$1,837.68	\$0.00
82	494395808	Bill	4/11/2018	\$1,837.68	\$0.00
83	494395808	Bill	4/11/2018	\$828.31	\$0.00
84	489814896	Bill	4/9/2018	\$1,837.68	\$1,837.68
85	489814896	Bill	4/9/2018	\$1,672.33	\$1,672.33
86	489814896	Bill	4/9/2018	\$801.97	\$521.28
87	472866011	Bill	4/4/2018	\$828.31	\$0.00
88	481403830	Bill	4/4/2018	\$850.17	\$850.17
89	472866011	Bill	4/4/2018	\$1,837.68	\$0.00
90	472866011	Bill	4/4/2018	\$801.97	\$0.00
91	490063104	Bill	3/28/2018	\$850.17	\$850.17
92	487261471	Bill	3/21/2018	\$801.97	\$801.97

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Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by

COLUMBUS IMAGING CENTER LLC

93	487261471	Bill	3/21/2018	\$1,837.68	\$1,837.68
94	488548868	Bill	3/21/2018	\$1,837.68	\$1,194.49
95	488548868	Bill	3/21/2018	\$1,672.33	\$1,087.01
96	487261471	Bill	3/21/2018	\$801.97	\$801.97
97	487261471	Bill	3/21/2018	\$1,837.68	\$1,837.68
98	489641307	Bill	3/15/2018	\$1,672.33	\$1,087.01
99	489641307	Bill	3/15/2018	\$1,837.68	\$1,194.49
100	482028768	Bill	3/13/2018	\$1,656.62	\$1,656.62
101	482028768	Bill	3/13/2018	\$861.62	\$861.62
102	486433246	Bill	3/12/2018	\$1,837.68	\$1,837.68
103	486433246	Bill	3/12/2018	\$801.97	\$801.97
104	486433246	Bill	3/12/2018	\$1,672.33	\$1,672.33
105	487564718	Bill	3/9/2018	\$901.45	\$0.00
106	487564718	Bill	3/9/2018	\$828.31	\$0.00
107	487188682	Bill	3/5/2018	\$828.31	\$0.00
108	482858776	Bill	2/27/2018	\$1,703.42	\$0.00
109	482858776	Bill	2/27/2018	\$936.23	\$0.00
110	484854443	Bill	2/20/2018	\$1,688.04	\$548.61
111	484854443	Bill	2/19/2018	\$1,275.54	\$0.00
112	482708096	Bill	2/19/2018	\$936.23	\$936.23
113	482708096	Bill	2/19/2018	\$424.21	\$424.21
114	482708096	Bill	2/19/2018	\$901.45	\$901.45
115	484200894	Bill	2/12/2018	\$1,837.68	\$1,781.18
116	482338274	Bill	2/5/2018	\$901.45	\$0.00
117	482028768	Bill	2/5/2018	\$1,837.68	\$0.00
118	482028768	Bill	2/5/2018	\$801.97	\$0.00
119	482028768	Bill	2/5/2018	\$1,656.62	\$0.00
120	482338274	Bill	2/5/2018	\$844.02	\$0.00
121	479284374	Bill	2/5/2018	\$844.02	\$0.00
122	476944780	Bill	2/2/2018	\$1,837.68	\$0.00
123	476944780	Bill	2/2/2018	\$1,837.68	\$0.00
124	476944780	Bill	2/2/2018	\$828.31	\$0.00
125	480712462	Bill	2/2/2018	\$1,837.68	\$0.00
126	476944780	Bill	2/2/2018	\$828.31	\$0.00
127	480564103	Bill	1/29/2018	\$850.17	\$638.07
128	483442398	Bill	1/29/2018	\$828.31	\$0.00
129	483442398	Bill	1/29/2018	\$1,837.68	\$0.00
130	480564103	Bill	1/29/2018	\$414.19	\$414.19
131	474962388	Bill	1/23/2018	\$47.01	\$0.00
132	474962388	Bill	1/23/2018	\$1,688.04	\$0.00
133	474386232	Bill	1/18/2018	\$425.96	\$0.00
134	474386232	Bill	1/18/2018	\$414.19	\$0.00
135	482338274	Bill	1/16/2018	\$1,672.33	\$1,672.33
136	482338274	Bill	1/15/2018	\$901.45	\$0.00
TOTAL:				\$168,105.45	\$36,127.27

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EXHIBIT “B”

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NYSCEF DOC. NO. 4

Allstate Insurance Company, et al. v Medicaid Radiology, LLC, et al. Exhibit "B" - Claims submitted by

MEDAID RADIOLOGY LLC

Billing Event	Claim Number	Document	Date Received	Charged/Billed	Allowed
1	537114746	Bill	9/6/2019	\$801.97	\$801.97
2	552408972	Bill	9/3/2019	\$171.64	\$171.64
3	552408972	Bill	9/3/2019	\$2,639.65	\$2,145.77
4	546883646	Bill	8/19/2019	\$1,656.62	\$1,487.31
5	546883646	Bill	8/19/2019	\$1,738.20	\$1,241.84
6	546552381	Bill	8/5/2019	\$1,656.62	\$1,487.31
7	546252107	Bill	8/5/2019	\$844.02	\$0.00
8	546252107	Bill	8/5/2019	\$1,837.68	\$0.00
9	547039651	Bill	8/5/2019	\$1,243.08	\$1,193.32
10	546552381	Bill	8/5/2019	\$936.23	\$879.73
11	547039651	Bill	8/5/2019	\$1,275.54	\$1,275.54
12	546252107	Bill	8/5/2019	\$828.31	\$0.00
13	546252107	Bill	8/5/2019	\$1,837.68	\$0.00
14	547594969	Bill	8/2/2019	\$1,672.33	\$0.00
15	547594969	Bill	8/2/2019	\$1,837.68	\$0.00
16	545756819	Bill	7/25/2019	\$1,837.68	\$1,561.25
17	545756819	Bill	7/25/2019	\$2,639.65	\$2,145.77
18	545756819	Bill	7/25/2019	\$828.31	\$828.31
19	538835711	Bill	7/22/2019	\$828.31	\$0.00
20	543540990	Bill	7/19/2019	\$1,738.20	\$1,241.84
21	545949034	Bill	7/19/2019	\$828.31	\$828.31
22	545949034	Bill	7/19/2019	\$850.17	\$850.17
23	543540990	Bill	7/19/2019	\$1,656.62	\$1,487.31
24	545949034	Bill	7/19/2019	\$1,837.68	\$1,561.25
25	545949034	Bill	7/19/2019	\$844.02	\$844.02
26	542952940	Bill	7/15/2019	\$1,656.62	\$1,487.31
27	544223852	Bill	7/8/2019	\$2,104.50	\$0.00
28	544223852	Bill	7/8/2019	\$1,365.07	\$0.00
29	544802499	Bill	7/5/2019	\$1,837.68	\$0.00
30	542417928	Bill	7/5/2019	\$1,672.33	\$1,503.02
31	544802499	Bill	7/5/2019	\$1,656.62	\$0.00
32	540497939	Bill	7/1/2019	\$1,656.62	\$1,487.31
33	540497939	Bill	7/1/2019	\$878.11	\$834.20
34	542952940	Bill	7/1/2019	\$2,639.65	\$2,145.77
35	542965942	Bill	6/27/2019	\$1,837.68	\$1,561.25
36	542965942	Bill	6/27/2019	\$1,672.33	\$1,487.31
37	540497939	Bill	6/24/2019	\$2,639.65	\$2,145.77
38	514464221	Bill	6/19/2019	\$828.31	\$828.31
39	541966321	Bill	6/19/2019	\$828.31	\$0.00
40	514464221	Bill	6/19/2019	\$801.97	\$801.97
41	537266512	Bill	6/18/2019	\$414.19	\$0.00
42	537266512	Bill	6/18/2019	\$1,275.54	\$0.00
43	542417928	Bill	5/31/2019	\$414.77	\$0.00
44	542417928	Bill	5/23/2019	\$1,064.30	\$0.00
45	542417928	Bill	5/23/2019	\$1,837.68	\$0.00

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NYSCEF DOC. NO. 4 Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "B" RECEIVED NYSCEF: 09/11/2019 Claims submitted by

MEDAID RADIOLOGY LLC

46	542417928	Bill	5/23/2019	\$850.17	\$0.00
47	542417928	Bill	5/23/2019	\$1,837.68	\$0.00
48	542417928	Bill	5/23/2019	\$828.31	\$0.00
49	542417928	Bill	5/23/2019	\$1,837.68	\$0.00
50	538835711	Bill	5/21/2019	\$2,639.65	\$0.00
51	539482851	Bill	5/20/2019	\$1,837.68	\$0.00
52	539482851	Bill	5/20/2019	\$844.02	\$0.00
53	539482851	Bill	5/20/2019	\$1,837.68	\$0.00
54	539482851	Bill	5/20/2019	\$2,639.65	\$0.00
55	535516140	Bill	5/14/2019	\$1,837.68	\$0.00
56	538112806	Bill	5/13/2019	\$1,264.36	\$0.00
57	531080620	Bill	5/13/2019	\$849.58	\$0.00
58	536275829	Bill	5/13/2019	\$1,703.42	\$0.00
59	537114746	Bill	5/10/2019	\$1,837.68	\$0.00
60	534635677	Bill	5/9/2019	\$936.23	\$0.00
61	535613624	Bill	5/2/2019	\$1,837.68	\$0.00
62	533795778	Bill	4/30/2019	\$1,837.68	\$1,837.68
63	535518906	Bill	4/29/2019	\$1,837.68	\$0.00
64	535518906	Bill	4/16/2019	\$1,688.04	\$0.00
65	526577812	Bill	4/16/2019	\$1,837.68	\$1,561.25
66	534635677	Bill	4/15/2019	\$414.19	\$0.00
67	534635677	Bill	4/15/2019	\$1,275.54	\$0.00
68	535120307	Bill	4/15/2019	\$879.74	\$0.00
69	535120307	Bill	4/15/2019	\$2,639.65	\$0.00
70	532628856	Bill	4/9/2019	\$828.31	\$0.00
71	535870802	Bill	4/9/2019	\$1,837.68	\$0.00
72	532628856	Bill	4/9/2019	\$1,837.68	\$0.00
73	534635677	Bill	4/8/2019	\$901.45	\$0.00
74	534635677	Bill	4/8/2019	\$2,532.06	\$0.00
75	533772919	Bill	3/29/2019	\$1,837.68	\$0.00
76	533772919	Bill	3/29/2019	\$1,688.04	\$0.00
77	533773065	Bill	3/28/2019	\$828.31	\$0.00
78	533773065	Bill	3/28/2019	\$1,738.20	\$0.00
79	533773065	Bill	3/28/2019	\$1,837.68	\$0.00
80	533643128	Bill	3/21/2019	\$828.31	\$0.00
81	533643128	Bill	3/21/2019	\$1,738.20	\$0.00
82	532669249	Bill	3/21/2019	\$901.45	\$0.00
83	531884005	Bill	3/18/2019	\$850.17	\$0.00
84	531884005	Bill	3/18/2019	\$1,243.73	\$0.00
85	531080620	Bill	2/28/2019	\$1,275.54	\$0.00
86	528674658	Bill	2/26/2019	\$1,837.68	\$0.00
87	527972004	Bill	2/12/2019	\$1,837.68	\$0.00
88	505626283	Bill	2/12/2019	\$828.31	\$828.31
89	527972004	Bill	2/12/2019	\$2,533.95	\$0.00
90	519337372	Bill	2/12/2019	\$1,837.68	\$0.00
91	528993553	Bill	2/8/2019	\$2,639.65	\$0.00
92	528993553	Bill	2/8/2019	\$1,703.42	\$0.00

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Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "B" - Claims submitted by

MEDAID RADIOLOGY LLC

93	528993553	Bill	2/8/2019	\$828.31	\$0.00
94	528993553	Bill	2/8/2019	\$1,723.76	\$0.00
95	527263123	Bill	1/29/2019	\$1,837.68	\$0.00
96	527263123	Bill	1/29/2019	\$844.02	\$0.00
97	527736052	Bill	1/28/2019	\$850.17	\$850.17
98	525222436	Bill	1/28/2019	\$1,672.33	\$0.00
99	525884631	Bill	1/24/2019	\$1,275.54	\$1,275.54
100	525884631	Bill	1/24/2019	\$414.77	\$414.77
101	524535812	Bill	1/21/2019	\$936.23	\$670.35
102	524535812	Bill	1/21/2019	\$901.45	\$901.45
103	524213626	Bill	1/17/2019	\$829.54	\$779.78
104	524213626	Bill	1/15/2019	\$426.03	\$426.03
105	524213626	Bill	1/15/2019	\$850.17	\$850.17
106	525884631	Bill	1/14/2019	\$2,639.65	\$0.00
107	526834882	Bill	1/14/2019	\$414.19	\$414.19
108	526834882	Bill	1/14/2019	\$850.17	\$850.17
109	525222436	Bill	1/14/2019	\$1,688.04	\$0.00
110	520734369	Bill	1/7/2019	\$828.31	\$828.31
111	522620103	Bill	12/31/2018	\$850.17	\$850.17
112	525222436	Bill	12/26/2018	\$828.31	\$0.00
113	525222436	Bill	12/26/2018	\$1,837.68	\$0.00
114	520734369	Bill	12/26/2018	\$901.45	\$901.45
115	518279641	Bill	12/17/2018	\$850.17	\$0.00
116	520734369	Bill	12/17/2018	\$1,738.20	\$1,241.84
117	515684868	Bill	12/10/2018	\$1,837.68	\$0.00
118	515684868	Bill	12/10/2018	\$1,837.68	\$0.00
119	518329727	Bill	12/3/2018	\$901.45	\$901.45
120	519802507	Bill	12/3/2018	\$1,837.68	\$0.00
121	519802507	Bill	12/3/2018	\$828.31	\$0.00
122	518329727	Bill	12/3/2018	\$1,688.04	\$1,688.04
123	522696748	Bill	11/26/2018	\$1,837.68	\$0.00
124	516142908	Bill	11/26/2018	\$851.33	\$851.33
125	516142908	Bill	11/26/2018	\$56.34	\$56.34
126	518435789	Bill	11/5/2018	\$2,639.65	\$2,145.77
127	518435789	Bill	11/5/2018	\$1,275.54	\$0.00
128	516395737	Bill	11/5/2018	\$1,738.20	\$0.00
129	515862068	Bill	11/5/2018	\$1,672.33	\$0.00
130	508741501	Bill	11/1/2018	\$1,275.54	\$1,275.54
131	510548365	Bill	10/29/2018	\$901.45	\$0.00
132	509968086	Bill	10/29/2018	\$828.31	\$828.31
133	509968086	Bill	10/29/2018	\$850.17	\$850.17
134	510548365	Bill	10/29/2018	\$1,672.33	\$0.00
135	509968086	Bill	10/29/2018	\$850.17	\$850.17
136	511833295	Bill	10/25/2018	\$1,275.54	\$1,275.54
137	511833295	Bill	10/25/2018	\$414.19	\$414.19
138	515862068	Bill	10/22/2018	\$1,837.68	\$0.00
TOTAL:				\$193,423.97	\$62,933.36

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EXHIBIT “C”

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NYSCEF DOC. NO. 5

RECEIVED NYSCEF: 09/11/2019

**NEW YORK MOTOR VEHICLE NO-FAULT INSURANCE LAW
VERIFICATION OF TREATMENT BY ATTENDING PHYSICIAN OR OTHER PROVIDER OF HEALTH SERVICE**
(This form is not for verification of hospital treatment.)

INSURED:

INSURANCE CARRIER:

ALLSTATE INS (NY)
P.O.BOX 2874
CLINTON, IA, 52738

DATE	POLICYHOLDER	POLICY NUMBER	DATE OF ACCIDENT	CLAIM NUMBER
11/21/2018	_____	_____	09/21/2018	0522696748

PROVIDER:

Medaid Radiology LLC (201)549-9998
PO BOX 829971
Philadelphia PA 19182

KINDLY COMPLETE AND SUBMIT THIS FORM AS SOON AS POSSIBLE. PLEASE NOTE, THIS COMPLETED FORM MUST BE SUBMITTED TO THE INSURER AS SOON AS REASONABLY POSSIBLE BUT NO LATER THAN 45 DAYS OR 180 DAYS AFTER THE TREATMENT DATE, DEPENDING UPON THE POLICY ENDORSEMENT IN EFFECT AT THE TIME OF THE ACCIDENT. IF YOU ARE UNSURE OF THE APPLICABLE TIME REQUIREMENT, KINDLY CONTACT THE CLAIMS REPRESENTATIVE TO DETERMINE WHICH DEADLINE IS APPLICABLE TO THIS CLAIM.

IF YOU HAVE PREVIOUSLY SUBMITTED AN EARLIER REPORT ON THIS ACCIDENT, YOU NEED ONLY NOTE ANY CHANGES FROM THE INFORMATION PREVIOUSLY FURNISHED AND ADDITIONAL CHARGES.

1. PATIENT'S NAME AND ADDRESS

2. DATE OF BIRTH

3. SEX

☐ Male☒ Female

4. OCCUPATION (IF KNOWN)

5. DIAGNOSIS AND CONCURRENT CONDITIONS

M54.2, M54.5

6. WHEN DID SYMPTOMS FIRST APPEAR?

DATE: 09/21/2018

7. WHEN DID PATIENT FIRST CONSULT YOU FOR THIS

CONDITION? DATE: _____

8. HAS PATIENT EVER HAD SAME OR SIMILAR CONDITION?

YES ☐NO ☒

IF YES, state when and describe:

9. IS CONDITION SOLELY A RESULT OF THIS AUTOMOBILE ACCIDENT?

YES ☒NO ☐

IF "NO", explain:

10. IS CONDITION DUE TO INJURY ARISING OUT OF PATIENT'S EMPLOYMENT?

YES ☐NO ☒

11. WILL INJURY RESULT IN SIGNIFICANT DISFIGUREMENT OR PERMANENT DISABILITY?

YES ☐NO ☐

NOT DETERMINABLE AT THIS TIME

☒

IF "YES", describe:

12. PATIENT WAS DISABLED (UNABLE TO WORK)

FROM: _____

THROUGH: _____

13. IF STILL DISABLED THE PATIENT SHOULD BE ABLE TO RETURN TO WORK ON:

(DATE) _____

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VERIFICATION OF TREATMENT BY ATTENDING PHYSICIAN OR OTHER PROVIDER OF HEALTH SERVICE

PAGE 2

14. WILL THE PATIENT REQUIRE REHABILITATION AND/OR OCCUPATIONAL THERAPY AS A RESULT OF THE INJURIES SUSTAINED IN THIS ACCIDENT?

YES ☒ NO ☐

IF YES, describe your recommendation below:

15. REPORT OF SERVICES RENDERED - ATTACH ADDITIONAL SHEETS IF NECESSARY

DATE OF SERVICE	PLACE OF SERVICE INCLUDING ZIP CODE	DESCRIPTION OF TREATMENT OR HEALTH SERVICE RENDERED	FEE SCHEDULE TREATMENT CODE	CHARGES
10/11/18	481 N 13th St Newark NJ 07107	MRI CERVICAL SPINE W/O DYE	72141	936.23
10/11/18	481 N 13th St Newark NJ 07107	MRI LUMBAR SPINE W/O DYE	72148	901.45
TOTAL CHARGES TO DATES				\$ 1,837.68

16. IF TREATING PROVIDER IS DIFFERENT THAN BILLING PROVIDER COMPLETE THE FOLLOWING:

TREATING PROVIDER'S NAME	TITLE	LICENSE OR CERTIFICATION NO.	BUSINESS RELATIONSHIP CHECK APPLICABLE BOX		
REDDY, VANGALA	MD	25MA09866600	EMPLOYEE <input type="checkbox"/>	INDEPENDENT CONTRACTOR <input checked="" type="checkbox"/>	OTHER (SPECIFY)

17. IF THE PROVIDER OF SERVICE IS A PROFESSIONAL SERVICE CORPORATION OR DOING BUSINESS UNDER AN ASSUMED NAME (DBA), LIST THE OWNER AND PROFESSIONAL LICENSING CREDENTIALS OF ALL OWNERS (Provide an additional attachment if necessary).

Medaid Radiology LLC , LIC# 24404

18. IS PATIENT STILL UNDER YOUR CARE FOR THIS CONDITION?

YES ☒ NO ☐

19. ESTIMATED DURATION OF FUTURE TREATMENT

UNDETERMINED

PATIENT: Your health provider may agree to accept payment for health services performed directly from your insurer (Authorization to Pay Benefits) so that you are not required to make payment to the health provider at the time of service. Such agreement is optional on the part of the health provider and must be signed by both patient and health provider. You may use the optional authorization language provided below, by checking off the designated spot in item 20 of this form.

20. (IF YOU HAVE CHOSEN TO AUTHORIZE THE DIRECT PAYMENT OF BENEFITS BY CHECKING THIS OPTION, YOU MAY NOT ALSO ENTER INTO AN ASSIGNMENT OF BENEFITS CONTAINED IN #21)

AUTHORIZATION TO PAY BENEFITS:

I AUTHORIZE PAYMENT OF HEALTH BENEFITS TO THE UNDERSIGNED HEALTH CARE PROVIDER OR SUPPLIER OF SERVICES DESCRIBED BELOW. I RETAIN ALL RIGHTS, PRIVILEGES AND REMEDIES TO WHICH I AM ENTITLED UNDER ARTICLE 51 (THE NO-FAULT PROVISION) OF THE INSURANCE LAW.

PRINT NAME _____ PATIENT _____ SIGNED _____ PATIENT _____ DATE _____

CONTINUE ON PAGE 3

NYS FORM NF-3 (Rev 1/2004)
Page 2 of 3

201811260012075
201811268057630004

MM 11262018
Received Date 11262018

FILED: NEW YORK COUNTY CLERK 09/11/2019 08:35 AM

INDEX NO. 655225/2019

NYSCEF DOC. NO. 2

RECEIVED NYSCEF: 09/11/2019

Index No.:

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

ALLSTATE INSURANCE COMPANY, et al.,

Plaintiff(s),

-against-

MEDAID RADIOLOGY, LLC, et al.,

Defendant(s)

SUMMONS AND VERIFIED COMPLAINT**BRUNO, GERBINO & SORIANO, LLP**

Attorney(s) for Plaintiffs

445 Broad Hollow Road – Suite 420

Melville, New York 11747

(631) 390-0010

70 Hilltop Road

Ramsey, New Jersey 07446

(201) 995-1394

BGS@BGSLAW-NY.COM

File No.: MRAD24-3000

Pursuant to 22 NYCRR 130-1.1-a, the undersigned, an attorney admitted to practice in the courts of New York State, certifies that, to the best of my knowledge, information and belief, formed after an inquiry reasonable under the circumstances, the presentation of this document, or the contentions contained therein, are not frivolous.

Dated: September 10, 2019

Signature

Print Signer's Name Vincent F. Gerbino

Service of a copy of the within

is hereby admitted.

Dated,

Attorney(s) for

Sir: Please take notice

☐ NOTICE OF ENTRYthat the within is a (certified) true copy of a
duly entered in the office of the Clerk of the within named Court on☐ NOTICE OF SETTLEMENTthat an order
settlement to the HON.

on the

day of

at

m.

of which the within is a true copy will be presented for
one of the Judges of the within named Court, at

EXHIBIT “B”



SUPREME COURT OF THE STATE OF NEW YORK,
COUNTY OF NEW YORK

ALLSTATE INSURANCE COMPANY, ET AL
Plaintiff

COLUMBUS IMAGING CENTER, LLC, ET AL
Defendant

Index / case #: 655225/2019

AFFIDAVIT OF SERVICE

Morris County, State of: New Jersey Joel Sanchez being sworn,
says: Deponent is not a party herein, is over the age of 18 years and resides in the State of: New Jersey
On 9/27/19 at 10:30 (a)m/pm at: 481 NORTH 13TH STREET NEWARK NJ 07107

Deponent served the within: NOTICE OF ELECTRONIC FILING
SUMMONS & VERIFIED COMPLAINT

On which were set forth the Index No., herein, and date of filing

On: **COLUMBUS IMAGING CENTER, LLC**
(herein after called the recipient) therein named.

- ☐ Individual By delivering a true copy of each to said recipient personally; Deponent knew the person so served to be the person described in as said recipient therein
- ☐ Suitable Age person By delivering thereat a true copy of each to; _____
a person of suitable age and discretion. Said premises is recipients [] Actual Place of Residence
[] Actual Place of Business within the State.
- ☐ Affixing to Door By affixing a true copy of each to the door of said premises which is recipients [] Actual Place of Residence
[] Actual Place of Business, within the State
Deponent was unable with due diligence to find recipient or person of suitable age and discretion thereat having called there _____
- ☒ Corporation or Partnership By delivering thereat a true copy of each to: Yackelin Abreu - 973-481-7770
personally. Deponent knew said corporation / partnership so served to be the corporation / partnership described in said
forementioned document as said recipient and knew said individual to be managing agent thereof.
- ☐ Mailing Within 20 days of such delivery, or affixing, deponent enclosed a copy of same in a postpaid envelope properly addressed to recipient at recipients last known [] Actual Place of Residence [] Actual Place of Business
at _____
and deposited said envelope in an official depository under the exclusive care and custody of the U.S. Postal Service within New York State. The envelope bore the legend "personal and confidential" and did not indicate on the outside, thereof by return address or otherwise that the communication was from an attorney or concerned an action against the defendant.
- ☒ Description [] Male [X] White skin [] Black hair [] 14-20 Yrs [] Under 5' [] Under 100 Lbs
[X] Female [] Black skin [X] Brown hair [X] 21-35 Yrs [] 5'0"-5'3" [] 100-130 Lbs
[] Yellow skin [] Gray hair [] 36-50 Yrs [X] 5'4"-5'8" [X] 131-160 Lbs
[] Brown skin [] Blonde hair [] 51-65 Yrs [] 5'9"-6'0" [] 161-200 Lbs
[] Red skin [] Red hair [] Over 65 Yrs [] Over 6' [] Over 200 Lbs

Other Identifying Features _____

- ☐ Military Service I asked the person spoken to whether recipient was in active military service of the United States or the State of New York in any capacity whatever and received a negative reply. The source of my information and the grounds of my belief are the conversations and observations above narrated.

☐ Subpoena Fee Tendered in the amount of _____

Sworn to before me on 7th Oct 2019

Paola Sanchez

(Print name below signature)

Joel Sanchez

PAOLA G. SANCHEZ

NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 4/28/2020

File No. P903419

Work Order No. 470081

EXHIBIT “C”



SUPREME COURT OF THE STATE OF NEW YORK,
COUNTY OF NEW YORK
ALLSTATE INSURANCE COMPANY, ET AL
Plaintiff
COLUMBUS IMAGING CENTER, LLC, ET AL
Defendant

Index / case #: 655225/2019
AFFIDAVIT OF SERVICE

Morris County, State of New Jersey Joel Sanchez being sworn,
says: Deponent is not a party herein, is over the age of 18 years and resides in the State of New Jersey
On 9/27/19 at 10:30 am/pm at: 481 NORTH 13TH STREET NEWARK NJ 07107

Deponent served the within: NOTICE OF ELECTRONIC FILING
SUMMONS & VERIFIED COMPLAINT

On which were set forth the Index No., herein, and date of filing

On: **MEDAID RADIOLOGY, LLC**
(herein after called the recipient) therein named.

- ☐ Individual By delivering a true copy of each to said recipient personally; Deponent knew the person so served to be the person described in as said recipient therein
- ☐ Suitable Age person By delivering thereat a true copy of each to: _____
a person of suitable age and discretion. Said premises is recipients [] Actual Place of Residence
[] Actual Place of Business within the State.
- ☐ Affixing to Door By affixing a true copy of each to the door of said premises which is recipients [] Actual Place of Residence
[] Actual Place of Business, within the State
Deponent was unable with due diligence to find recipient or person of suitable age and discretion thereat having called there _____
- ☒ Corporation or Partnership By delivering thereat a true copy of each to: Yackelin Abreu - 973-481-7770
personally. Deponent knew said corporation / partnership so served to be the corporation / partnership described in said
aforementioned document as said recipient and knew said individual to be managing agent thereof.
- ☐ Mailing Within 20 days of such delivery, or affixing, deponent enclosed a copy of same in a postpaid envelope properly addressed
to recipient at recipients last known [] Actual Place of Residence [] Actual Place of Business
at _____
and deposited said envelope in an official depository under the exclusive care and custody of the U.S. Postal Service within
New York State. The envelope bore the legend "personal and confidential" and did not indicate on the outside, thereof
by return address or otherwise that the communication was from an attorney or concerned an action against the defendant.
- ☒ Description [] Male [X] White skin [] Black hair [] 14-20 Yrs [] Under 5' [] Under 100 Lbs
[X] Female [] Black skin [X] Brown hair [X] 21-35 Yrs [] 5'0"-5'3" [] 100-130 Lbs
[] Yellow skin [] Gray hair [] 36-50 Yrs [X] 5'4"-5'8" [X] 131-160 Lbs
[] Brown skin [] Blonde hair [] 51-65 Yrs [] 5'9"-6'0" [] 161-200 Lbs
[] Red skin [] Red hair [] Over 65 Yrs [] Over 6' [] Over 200 Lbs
- Other Identifying Features _____
- ☐ Military Service I asked the person spoken to whether recipient was in active military service of the United States or the State of
New York in any capacity whatever and received a negative reply. The source of my information and the grounds of my belief
are the conversations and observations above narrated.
- ☐ Subpoena Fee Tendered in the amount of _____
- ☐ _____

Sworn to before me on 11/04/2019

Paola Sanchez
PAOLA G. SANCHEZ
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 4/28/2020

(Print name below signature)

Joel Sanchez

File No. P903419

Work Order No. 470083

EXHIBIT “D”



SUPREME COURT OF THE STATE OF NEW YORK,
COUNTY OF NEW YORK
ALLSTATE INSURANCE COMPANY, ET AL
Plaintiff

COLUMBUS IMAGING CENTER, LLC, ET AL
Defendant

Index / case #: 655225/2019

AFFIDAVIT OF SERVICE

Morris County, State of: New Jersey Thomas Bunting being sworn,
says: Deponent is not a party herein, is over the age of 18 years and resides in the State of: New Jersey
On 9/30/19 at 11:30 am/pm at: 78 OAK TRAIL ROAD HILLSDALE NJ 07642

Deponent served the within: NOTICE OF ELECTRONIC FILING
SUMMONS & VERIFIED COMPLAINT

On which were set forth the Index No., herein, and date of filing

On: REUVEN ALON-ALYOFF A/K/A ROB ALON
(herein after called the recipient) therein named.

- ☐ Individual By delivering a true copy of each to said recipient personally; Deponent knew the person so served to be the person described in as said recipient therein
- ☒ Suitable Age person By delivering thereat a true copy of each to: Anna Alon
a person of suitable age and discretion. Said premises is recipients ☒ Actual Place of Residence
[] Actual Place of Business within the State.
- ☐ Affixing to Door By affixing a true copy of each to the door of said premises which is recipients [] Actual Place of Residence
[] Actual Place of Business, within the State
Deponent was unable with due diligence to find recipient or person of suitable age and discretion thereat having called there
- ☐ Corporation or Partnership By delivering thereat a true copy of each to:
personally. Deponent knew said corporation / partnership so served to be the corporation / partnership described in said
aforementioned document as said recipient and knew said individual to be thereof.
- ☒ Mailing Within 20 days of such delivery, or affixing, deponent enclosed a copy of same in a postpaid envelope properly addressed
to recipient at recipients last known ☒ Actual Place of Residence [] Actual Place of Business
at 78 Oak Trail Road Hillsdale NJ 07642
and deposited said envelope in an official depository under the exclusive care and custody of the U.S. Postal Service within
New York State. The envelope bore the legend "personal and confidential" and did not indicate on the outside, thereof
by return address or otherwise that the communication was from an attorney or concerned an action against the defendant.
- ☒ Description [] Male ☒ White skin [] Black hair [] 14-20 Yrs [] Under 5' [] Under 100 Lbs
[X] Female [] Black skin [] Brown hair [] 21-35 Yrs [] 5'0"-5'3" [] 100-130 Lbs
[] Yellow skin [] Gray hair ☒ 36-50 Yrs ☒ 5'4"-5'8" ☒ 131-160 Lbs
[] Brown skin ☒ Blonde hair [] 51-65 Yrs [] 5'9"-6'0" [] 161-200 Lbs
[] Red skin [] Red hair [] Over 65 Yrs [] Over 6' [] Over 200 Lbs
- Other Identifying Features _____

☐ Military Service I asked the person spoken to whether recipient was in active military service of the United States or the State of
New York in any capacity whatever and received a negative reply. The source of my information and the grounds of my belief
are the conversations and observations above narrated.

☐ Subpoena Fee Tendered in the amount of _____

☐

Sworn to before me on 10/9/19

MIRANDA R. PLATT
NOTARY PUBLIC OF NEW JERSEY
Comm. # 50053305
My Commission Expires 01/23/2022

(Print name below signature)

Thomas Bunting

File No. P903419

Work Order No. 470084

EXHIBIT “E”

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Index No.: 655225/2019

NOTICE

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

NOTICE OF FILING OF NOTICE OF REMOVAL

TO: CLERK OF THE SUPREME COURT OF THE STATE OF NEW YORK, COUNTY OF
NEW YORK:

Pursuant to 28 U.S.C. §§ 1441 and 1446, Defendants file herewith a true copy of the
Notice of Removal previously filed in the United States District Court for the Southern District
of New York under Docket No.: 20-CV-01108.

Dated: Lake Success, New York
February 7, 2020

Respectfully submitted,
THE RUSSELL FRIEDMAN LAW GROUP LLP
*Attorneys for Defendants Medaid Radiology, LLC,
Columbus Imaging Center, LLC, and
Reuven Alon-Alyoff a/k/a Rob Alon*

By: /s/ Christopher M. Arzberger
Christopher M. Arzberger

3000 Marcus Avenue, Suite 2E03
Lake Success, New York 11042
Tel: (516)355-9696
Fax: (516)726-8428
Email: carzberger@rfriedmanlaw.com

To:

Vincent F. Gerbino, Esq.
BRUNO, GERBINO & SORIANO, LLP
Attorneys for Allstate
445 Broad Hollow Road, Suite 420
Melville, New York 11747

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Docket No.:

**NOTICE OF
REMOVAL**

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

Pursuant to 28 U.S.C. §§ 1441 and 1446, Defendants MEDAID RADIOLOGY, LLC (“Medaid”), COLUMBUS IMAGING CENTER, LLC (“Columbus”), and REUVEN ALON-ALYOFF a/k/a ROB ALON (“Alon”) (collectively, referred to as “Defendants”), by and through their attorneys, The Russell Friedman Law Group LLP, jointly and collectively file this Notice of Removal for the above-captioned case, removing this case from the Supreme Court of the State of New York, County of New York (Index Number 655225/2019) to the United States District Court, Southern District of New York. Defendants respectfully represent and state as follows:

1. On September 11, 2019, Plaintiffs ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY (collectively, referred to as “Allstate” or “Plaintiffs”)

commenced this action by filing a Verified Complaint in the Supreme Court of the State of New York, County of New York, Index Number 655225/2019, captioned *ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY v. MEDAID RADIOLOGY, LLC, COLUMBUS IMAGING CENTER, LLC, and REUVEN ALON-ALYOFF a/k/a ROB ALON* (“Verified Complaint”). A copy of the Verified Complaint is annexed hereto as **Exhibit A**.

2. On January 20, 2020, Allstate’s attorneys, Bruno, Gerbino & Soriano, LLP, entered into a Stipulation with your affiant’s law firm, wherein the attorneys for the respective parties agreed that “Defendants’ time to answer, move, and/or otherwise respond with respect to the Complaint in the above-entitled action is hereby extended up to and including February 10, 2020” (¶1, Exhibit B). A copy of the Stipulation is annexed hereto as **Exhibit B**.

STANDARD FOR REMOVAL

3. Defendants file this Notice of Removal pursuant to 28 U.S.C. § 1441(a), which provides that “any civil action brought in a State court of which the district courts of the United States have original jurisdiction, may be removed,” and pursuant to 28 U.S.C. § 1446(b), which provides that notice of removal “shall be filed within thirty days after the receipt by the defendant, *through service or otherwise*, of a copy of the initial pleading” (*Id. Emphasis Added*).

4. Defendants are filing this Notice of Removal in compliance with 28 U.S.C. § 1441(a) and 28 U.S.C. § 1446, and in accordance with the stipulation entered into between Allstate and Defendants. See **Exhibit B**.

DIVERSITY OF CITIZENSHIP

5. There exists complete diversity of citizenship between Allstate and Defendant within the meaning of 28 U.S.C. § 1332(a), which provides, in pertinent part, that “district courts shall have original jurisdiction of all civil actions where the matter in controversy exceeds the sum or value of \$75,000, exclusive of interest and costs, and is between citizens of different states.”

6. Plaintiff ALLSTATE INSURANCE COMPANY is an Illinois corporation with its principal place of business in Illinois, located at 2775 Sanders Road, Northbrook, Illinois 60062-6127. Thus, for purposes of 28 U.S.C. § 1332, Plaintiff ALLSTATE INSURANCE COMPANY is a citizen of the state of Illinois. A copy of Allstate’s Combined Annual Statement listing its state of domicile is annexed hereto as **Exhibit C**.

7. Plaintiff ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY is an Illinois corporation with its principal place of business in Illinois, located at 2775 Sanders Road, Northbrook, Illinois 60062-6127. Thus, for purposes of 28 U.S.C. § 1332, Plaintiff ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY is a citizen of the state of Illinois. A copy of Allstate’s Combined Annual Statement listing its state of domicile is annexed hereto as **Exhibit C**.

8. Plaintiff ALLSTATE INDEMNITY COMPANY is an Illinois corporation with its principal place of business in Illinois, located at 2775 Sanders Road, Northbrook, Illinois 60062-6127. Thus, for purposes of 28 U.S.C. § 1332, Plaintiff ALLSTATE INDEMNITY COMPANY is a citizen of the state of Illinois. A copy of Allstate’s Combined Annual Statement listing its state of domicile is annexed hereto as **Exhibit C**.

9. Plaintiff ALLSTATE NORTHBROOK INDEMNITY COMPANY is an Illinois corporation with its principal place of business in Illinois, located at 2775 Sanders Road,

Northbrook, Illinois 60062-6127. Thus, for purposes of 28 U.S.C. § 1332, Plaintiff ALLSTATE NORTHBROOK INDEMNITY COMPANY is a citizen of the state of Illinois. A copy of Allstate's Combined Annual Statement listing its state of domicile is annexed hereto as Exhibit C.

10. Plaintiff ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY is an Illinois corporation with its principal place of business in Illinois, located at 2775 Sanders Road, Northbrook, Illinois 60062-6127. Thus, for purposes of 28 U.S.C. § 1332, Plaintiff ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY is a citizen of the state of Illinois. A copy of Allstate's Combined Annual Statement listing its state of domicile is annexed hereto as Exhibit C.

11. Plaintiff ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY is an Illinois corporation with its principal place of business in Illinois, located at 2775 Sanders Road, Northbrook, Illinois 60062-6127. Thus, for purposes of 28 U.S.C. § 1332, Plaintiff ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY is a citizen of the state of Illinois. A copy of Allstate's Combined Annual Statement listing its state of domicile is annexed hereto as Exhibit C.

12. Defendant Medaid is a New Jersey corporation with its principal place of business in New Jersey, located at 481 North 13th Street, Newark, New Jersey 07107. Thus, for purposes of 28 U.S.C. § 1332, Medaid is a citizen of the state of New Jersey.

13. Defendant Columbus is a New Jersey corporation with its principal place of business in New Jersey, located at 481 North 13th Street, Newark, New Jersey 07107. Thus, for purposes of 28 U.S.C. § 1332, Columbus is a citizen of the state of New Jersey.

14. Defendant Alon is a citizen of the State of New Jersey with a domicile located at 78 Oak Trail Road, Hillsdale, New Jersey 07642, and therefore meets the requirements pursuant to 28 U.S.C. § 1332.

15. The Verified Complaint alleged that Allstate “seeks to recover restitution in the amount of approximately ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63) for No-Fault reimbursements that the Defendants have obtained from [Allstate]...” (¶1, Exhibit A). Thus, the amount in controversy in this action exceeds \$75,000.00, exclusive of interest and costs, as per the requirements of 28 U.S.C. § 1332(a).

16. Venue is proper in this Court pursuant to 28 U.S.C. § 1441(b)(2), because there is diversity of citizenship between the parties.

17. Contemporaneous with the filing of this Notice of Removal, Defendants have given written notice to Allstate and have filed a copy of this Notice of Removal with the Clerk of the Supreme Court of the State of New York, County of New York, as well as a Notice of Filing the Notice for Removal.

18. By filing this Notice of Removal, Defendants do not waive any rights or defenses, including defenses related to subject matter jurisdiction, and expressly reserve all rights and defenses that they may have with respect to Allstate’s Action. Defendants jointly file this Notice of Removal.

CONCLUSION

19. There exists complete diversity of citizenship between Allstate and Defendants. Plaintiffs, collectively, are comprised of corporations incorporated and domiciled in the state of Illinois. Defendants, collectively, are domiciled in the State of New Jersey. As explained in detail above, the allegation in the Verified Complaint demonstrate that Allstate seeks damages in excess

of \$75,000.00 and, therefore, the amount in controversy exceeds \$75,000.00, exclusive of interest and costs.;

20. This court has statutory and subject matter jurisdiction over this action pursuant to 28 U.S.C. § 1332, and this action is one which may be removed to federal district court by Defendants pursuant to 28 U.S.C. §§ 1441 and 1446, because the amount in controversy, on information and belief, in accordance with the Verified Complaint (See **Exhibit A**), and as set forth above, exceeds \$75,000.00, exclusive of interest and costs, and because complete diversity of citizenship exists among Plaintiffs and Defendants.

21. Attached hereto as **Exhibit D** is the proposed Order for Removal to the United States District Court, Southern District of New York.

PRAYER FOR RELIEF

WHEREFORE, Defendants hereby give notice that this action is removed to the United State District Court, Southern District of New York.

Dated: Lake Success, New York
February 7, 2020

Respectfully submitted,
THE RUSSELL FRIEDMAN LAW GROUP LLP
*Attorneys for Defendants Medaid Radiology, LLC,
Columbus Imaging Center, LLC, and
Reuven Alon-Alyoff a/k/a Rob Alon*

By: /s/ Christopher M. Arzberger
Christopher M. Arzberger
3000 Marcus Avenue, Suite 2E03
Lake Success, New York 11042
Tel: (516)355-9696
Fax: (516)726-8428
Email: carzberger@rfriedmanlaw.com

To:

Vincent F. Gerbino, Esq.
BRUNO, GERBINO & SORIANO, LLP
Attorneys for Allstate
445 Broad Hollow Road, Suite 420
Melville, New York 11747

Exhibit A

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Index No.:

VERIFIED COMPLAINT

Plaintiffs,

-against-

COLUMBUS IMAGING CENTER, LLC,
MEDAID RADIOLOGY, LLC, and
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.

-----X
TO THE ABOVE-NAMED DEFENDANTS:

COMPLAINT

Plaintiffs, ALLSTATE INSURANCE COMPANY, and any and all of its subsidiaries and affiliates, including, but not limited to, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY (hereinafter collectively referred to as "ALLSTATE" or "Plaintiffs"), by their attorneys, BRUNO, GERBINO & SORIANO, LLP, as and for their Complaint against the Defendants, hereby allege as follow upon information and belief:

INTRODUCTION

1. This action seeks to recover restitution in the amount of approximately ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63) for No-Fault reimbursements that the Defendants have obtained from Plaintiffs by submitting, and causing to be submitted, numerous charges for Magnetic Resonance Imaging (MRI), Computerized Tomography (CT) and X-Ray services (hereinafter the “No-Fault services”) for which the Defendants are not legally entitled to receive. In addition, Plaintiffs seek a declaratory judgment that Columbus Imaging Center, LLC (hereinafter referred to as “Columbus”) and Medaid Radiology, LLC (hereinafter referred to as “Medaid”) have no legal right to keep or receive payments from the Plaintiffs for No-Fault services which are performed by independent contractors who perform reads of radiological tests performed onsite. Plaintiffs also seek a declaration that Medaid is an unlicensed limited liability company, and due to their noncompliance with New Jersey state’s licensing statutes and regulations and New York’s No-Fault regulation, are not entitled to collect payment for services allegedly performed under Medaid.

2. The Defendants engaged in a systematic scheme to defraud Plaintiffs by submitting bills for reimbursement of No-Fault related services allegedly rendered to individuals who were reportedly involved in automobile incidents.

3. The Defendants are not entitled to seek, keep or receive No-Fault reimbursements from Plaintiffs and Plaintiffs are not obligated to pay reimbursements for any No-Fault related matters pertaining to Columbus or Medaid as the No-Fault services were rendered by independent contractors. In addition, Medaid is not eligible to receive No-Fault reimbursements due to its failure to comply with New Jersey state licensure requirements.

4. Plaintiffs seek a declaratory judgment as to the following:

- a) That Plaintiffs are not obligated to provide any coverage, reimbursements, or pay any monies, sums, or funds to any of the Defendants named herein for any and all No-Fault services for which claims/bills have been submitted by Columbus and Medaid to Plaintiffs;
- b) That Columbus and Medaid lack standing to seek or receive No-Fault reimbursements as the services billed are rendered by independent contractors; and
- c) That Medaid lacks standing to seek or receive No-Fault reimbursements as the entity is in violation of N.J.S.A. 26:2H-1, et seq., N.J.A.C. 8:43E and 11 NYCRR 65-3.16(a)(12).

5. Plaintiffs seek a judgment over and against the Defendants for the recovery of monies, sums, and funds paid by Plaintiffs to the Defendants by virtue of the Defendants' use of independent contractors and Defendant Medaid's failure to maintain licensure. There are still thousands of dollars in claims which were submitted to Plaintiffs by Columbus and Medaid that have not yet been brought to suit or arbitrated. In total, Columbus and Medaid have submitted in excess of three hundred sixty-one thousand five hundred twenty-nine dollars and forty-two cents (\$361,529.42) in claims to the Plaintiffs. The charts annexed hereto as **Exhibits "A" and "B"** represent the contested claims submitted to date from Columbus and Medaid respectively.

6. The Defendants' business dealings are in violation of New York Law and public policy as the Defendants have retained the services of independent contractors to perform professional services for which Columbus and Medaid have submitted billing to the Plaintiffs.

7. Moreover, Defendant Medaid is operating without a license which is a violation of both New Jersey and New York state law.

8. In total, Plaintiffs seek judgment over and against the Defendants for the recovery of monies, sums and funds paid by the Plaintiffs to the Defendants in an approximate amount of ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63) by virtue of the Defendants'

improper use of independent contractors and the submission of claims for healthcare services performed by independent contractors to the Plaintiffs for reimbursement, and Defendant Medaid's lack of licensure. In addition, the Plaintiffs seek a judicial determination that they do not have to honor, pay or reimburse the Defendants for any pending claims.

I. THE PARTIES

A. The Plaintiffs

9. ALLSTATE INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

10. ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and duly authorized to engage in, and conduct the business of, insurance companies in New York.

11. ALLSTATE INDEMNITY COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

12. ALLSTATE NORTHBROOK INDEMNITY COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

13. ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance

companies in New York.

14. ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY is a foreign corporation organized and existing under the laws of the State of Illinois, is a citizen of the State of Illinois, and is duly authorized to engage in, and conduct the business of, insurance companies in New York.

B. The Corporate Healthcare Provider Defendants

15. Upon information and belief, Columbus Imaging Center, LLC is a New Jersey limited liability company with its principal place of business located at 481 North 13th Street, Newark, New Jersey 07107.

16. Upon information and belief, Medaid Radiology, LLC is an unlicensed New Jersey limited liability company with its principal place of business located at 481 North 13th Street, Newark, New Jersey 07107.

C. The Layperson Defendant

17. Upon information and belief, Reuven Alon-Alyoff a/k/a Rob Alon (hereinafter referred to as "Alon") is a layperson and not a licensed medical professional. Alon retains complete ownership and control of Columbus and Medaid.

II. JURISDICTION AND VENUE

18. Venue is appropriate in New York County pursuant to Section 503(c) of the New York Civil Practice Law and Rules as the Plaintiffs maintain a place of business in said county.

III. ALLEGATIONS COMMON TO ALL CAUSES OF ACTION

A. An Overview of the No-Fault Laws

19. Plaintiffs underwrite automobile insurance in the State of New York.

20. New York's No-Fault laws are designed to ensure that injured victims of motor

vehicle accidents have an efficient mechanism to pay for and receive the healthcare services that they need. Under New York's Comprehensive Motor Vehicle Reparations Act (N.Y. Ins. Law Section 5101, *et seq.*) and the No-Fault Regulation (11 NYCRR 65, *et seq.*) automobile insurers are required to provide personal injury protection benefits ("No-Fault benefits") to their insureds.

21. No-Fault benefits include up to \$50,000.00 per insured for necessary expenses that are incurred for healthcare goods and services. An insured can assign his/her rights to the provider(s) of healthcare services in exchange for those services. Pursuant to a duly executed assignment, a healthcare provider may submit claims directly to an insurance company and receive payment for necessary medical services rendered by submitting a claim form.

22. Pursuant to the No-Fault Regulation, a professional corporation is not eligible to bill for or collect No-Fault benefits for services rendered by independent contractors and healthcare providers in possession of a direct assignment of benefits are entitled to bill and collect No-Fault benefits. There is both a statutory and regulatory prohibition against payment(s) of No-Fault benefits to anyone other than the patient or his or her healthcare provider.

23. For a healthcare provider to be eligible to bill and to collect charges from an insurer for healthcare services pursuant to Insurance Law Section 5102(a), it must be the actual provider of the service. Under the Insurance Law and No-Fault Regulation, a professional service corporation is not eligible to bill for services, or to collect for those services from an insurer, where the services were rendered by persons who are not employees of the professional corporation.

B. No-Fault Providers are not Entitled to No-Fault Reimbursements For Services Performed by Independent Contractors

24. 11 NYCRR §65-3.11(a) states:

An insurer shall pay benefits for any element of loss, other than death benefits, directly to the applicant or, when appropriate, to the applicant's parent or legal guardian or to any person legally

responsible for necessities, or, upon assignment by the applicant or any of the aforementioned persons, shall pay benefits directly to providers of health care services as covered under section five thousand one hundred two (a)(1) of this article, or to the applicant's employer for loss of earnings from work as authorized under section five thousand one hundred two (a)(2) of this article. Death benefits shall be paid to the estate of the eligible injured person.

25. The courts have interpreted 11 NYCRR §65-3.11(a) to prohibit a billing provider from recovering assigned first-party No-Fault benefits where the medical services were performed by an independent contractor. *See: A.M Medical Services, P. C. v. Progressive Casualty Ins. Co.*, 953 N.Y.S.2d 219 (App. Div. 2d Dep't 2012); *Health & Endurance Medical, P. C. v. Liberty Mutual Ins. Co.*, 19 Misc. 3d 137(A), N.Y. Slip Op. 50864(U) (App. Term 2d & 11th Dists. Apr. 14, 2008); *East Coast Acupuncture, P.C. v. New York Cent. Mutual Ins.*, 18 Misc.3d 139(A), N.Y. Slip Op. 50344(U) (App. Term 2d & 11th Dists. Feb. 21, 2008); *V.S. Medical Services P. C. v. Allstate Ins. Co.*, 14 Misc.3d 130(A), N.Y. Slip Op. 50016(U), (App. Term 2d & 11th Dists. Jan. 2, 2007); *Health and Endurance Medical P. C. v. State Farm Mutual Auto Ins. Co.*, 12 Misc.3d 134(A), N.Y. Slip Op. 5119 l(U) (App. Term 2d & 11th Dists. June 22, 2006); *A.B. Medical Services PLLC v. Liberty Mutual Ins. Co.*, 9 Misc.3d 36, (App. Term 2d & 11th Dists. 2005); *Rockaway Boulevard Medical P.C. v. Progressive Ins.*, 9 Misc.3d 52 (App. Term 2d & 11th Dists. 2005).

26. The Corporate Healthcare Provider Defendants have repeatedly submitted claim forms (No-Fault bills) for reimbursement of healthcare services that were rendered by independent contractors or non-employees of the professional corporation or PLLC. Since the individuals who are providing healthcare services are independent contractors the Corporate Healthcare Provider Defendants are/were not entitled to receive No-Fault reimbursements.

C. Licensure

27. Pursuant to New York's No-Fault Regulation and the cases interpreting same, a healthcare service corporation is not eligible to bill for or collect No-Fault benefits if it is not properly licensed.

28. The applicable portion of the Regulation, found at 11 NYCRR 65-3.16(a)(12), states, in relevant part, as follows:

A provider of health care services is not eligible for reimbursement under section 5102(a)(1) of the Insurance Law if the provider fails to meet any applicable New York State or local licensing requirement necessary to perform such service in New York **or meet any applicable licensing requirement necessary to perform such service in any other state in which such service is performed** (emphasis added).

29. In addition, under New Jersey law a medical provider is eligible for reimbursement under Personal Injury Protection (PIP) coverage only if the provider complies with all significant qualifying requirements including New Jersey law and the Administrative Code. Allstate v. Orthopedic Evaluations, Inc., 300 N.J. Super. 510, 516 (App. Div. 1997).

30. New Jersey statutes and administrative code provisions applicable to the license of an MRI facility are N.J.S.A. 26:2H-1 through 26:2H-12 (Health Care Facilities Planning Act), N.J.A.C. Ch. 43A 8:43A-1.1 through 8:43A-33.4 (Standards for Licensure of Ambulatory Care Facilities) and N.J.A.C. Ch. 43E 8:43E-1.1 to 10.11 (General Licensure Procedures and Enforcement of Licensure Regulations).

31. Under N.J.S.A. 26:2H-2, a healthcare facility is defined as a:

...facility or institution, whether public or private, that is **engaged principally in providing services for health maintenance organizations, diagnosis, or treatment of human disease, pain, injury, deformity, or physical condition**, including, but not limited to, a general hospital, special hospital, mental hospital, public health center, **diagnostic center**, treatment center, rehabilitation center,

extended care facility, skilled nursing home, nursing home, intermediate care facility, tuberculosis hospital, chronic disease hospital, maternity hospital, outpatient clinic, dispensary, home health care agency, residential health care facility, dementia care home, and bioanalytical laboratory (except as specifically excluded hereunder), or central services facility serving one or more such institutions but excluding institutions that provide healing solely by prayer and excluding such bioanalytical laboratories as are independently owned and operated, and are not owned, operated, managed, or controlled, in whole or in part, directly or indirectly by any one or more health care facilities, and the predominant source of business of which is not by contract with health care facilities within the State of New Jersey and which solicit or accept specimens and operate predominantly in interstate commerce (emphasis added).

32. N.J.A.C. Ch. 43A 8:43A-1.1 further defines a health care facility to be one that provides ambulatory care services which include magnetic resonance imaging and computerized tomography, services which are provided by Medicaid.

33. Magnetic resonance imaging and computerized tomography are services which require a license issued from New Jersey's Department of Health. *See*, N.J.A.C. Ch. 43A 8:43A-2.2(b) and 8:43A-2.3(a).

34. New Jersey's Department of Health issues licenses and regulates healthcare facilities. New Jersey's administrative code sets forth mandatory requirements pertaining to a facility's licensing, inspections, surveys, document and/or data submissions, personnel licensure, certification or authorization, training, service plans, retention of a medical administrator, as well as other general requirements. *See*, N.J.A.C. Ch. 43A 8:43A-1.1 through 8:43A-33.4. It also imposes additional requirements upon a facility that provides computer tomography, magnetic resonance imaging and radiological services. *See*, Ch. 43A N.J.A.C. 8:43A-25.1.

35. The legislative intent of these administrative codes is to "...protect the health and

safety of patients who receive ambulatory care services by establishing minimum rules and standards of care with which an ambulatory care facility must comply in order to be licensed to operate in New Jersey.” *See*, Ch. 43A N.J.A.C. 8:43A-1.2.

36. Under N.J.S.A. 26:2H-12(a):

No health care service or health care facility shall be operated unless it shall: (1) possess a valid license issued pursuant to this act, which license shall specify the kind of kinds of health care services the facility is authorized to provide; (2) establish and maintain a uniform system of cost accounting approved by the commissioner; (3) establish and maintain a uniform system of reports and audits meeting the requirements of the commissioner; (4) prepare and review annually a long range plan for the provision of health care services; (5) establish and maintain a centralized, coordinated system of discharge planning which assures every patient a planned program of continuing care and which meets the requirements of the commissioner which requirements shall, where feasible, equal or exceed those standards and regulations established by the federal government for all federally-funded health care facilities but shall not require any person who is not in receipt of State or federal assistance to be discharged against his will (emphasis added).

37. Failure to adhere to the foregoing may be deemed a violation punishable by either a “... 1. Civil monetary penalty; 2. Curtailment of admissions; 3. Appointment of a receiver or temporary manager; 4. Provisional license; 5. Suspension of a license; 6. Revocation of a license; 7. Order to Cease and Desist operation of an unlicensed health care facility; and 8. Other remedies for violations of statutes as provided by State or Federal law, or as authorized by Federal survey, certification, and enforcement regulations and agreements. *See* N.J.C.A. Ch. 43E 8:43E-3.1. A health care facility that operates without a license is specifically subject to a fine of \$1,000 per day from the date of initiation of services. *See*, N.J.C.A. Ch. 43E 8:43E-3.4(a)(1). However, “[t]he Department may increase the penalties in (a) above up to the statutory maximum per violation per day in consideration of the economic benefit realized by the facility for noncompliance.” *See*,

N.J.C.A. Ch. 43E 8:43E-3.4(c).

38. In the interest of protecting patients, both New York and New Jersey limit reimbursement of No-Fault services to healthcare providers that are properly licensed. An out-of-state healthcare provider, such as Medaid, must maintain its New Jersey license in order to receive reimbursement under New York and New Jersey No-Fault law. However, as discussed below, Defendant Medaid has permitted its license to expire and is currently not in compliance with New Jersey law.

D. The Results of Allstate's Investigation

39. Allstate investigated the claims of various individuals who allegedly received diagnostic services at Columbus at the facility's premises located at 481 North 13 Street, Newark, New Jersey.

40. As part of its investigation into the operations of Columbus, Allstate conducted the Examination Under Oath (EUO) of Columbus on May 16, 2014. For its Examination Under Oath, Columbus produced Alon, who is the president and owner of Columbus.

41. Alon's testimony provided insight into the daily operations of Columbus, particularly its use of independent contractors. A summary of Alon's testimony is as follows:

- a) Alon testified that Dr. Allen Rothpearl is Columbus' "medical director" who also does reads and that he replaced the first medical director, Dr. Gary Kronfeld, who stepped down after a few months due to a conflict of interest with the company with whom Dr. Kronfeld was employed;¹
- b) Alon has an employment contract with Dr. Rothpearl through Dr. Rothpearl's company, Complete Radiology Reading (CRR) Services, to have diagnostic scans read as an independent contractor and payment is made per read;²

¹ See EUO Transcript of Reuven Alon-Alyoff, page 23, line 3 to page 24, line 6.

² See EUO Transcript of Reuven Alon-Alyoff, page 59, line 18 to page 60, line 15.

- c) Dr. Rothpearl does not have a presence in the facility but works remotely from his office in Long Island where he electronically receives films/scans, dictates and then directs all further communication by phone or through email;³
- d) Dr. Rothpearl is solely responsible for reads except for when he is on vacation, and in those few instances, he retains radiologists to cover during his absence;⁴
- e) Alon testified that he retained a company owned by Dr. Lapas, a New Jersey radiologist, to be present for scans with contrast;⁵
- f) Dr. Boyle, an employee of Dr. Rothpearl, also performs reads;⁶
- g) Dr. Damien, an employee of Dr. Lapas, also occasionally reads for Columbus;⁷ and
- h) There are no other companies or doctors retained by Alon to read MRIs, CT scans or X-Rays.⁸

42. Billing submitted by Columbus which was received by Allstate subsequently after the Plaintiffs began an investigation into Columbus' use of independent contractors were denied on this basis, as well as other reasons.

43. Allstate continued to receive bills from Columbus until October of 2018 for services rendered in August of 2018.

44. Thereafter, billing by Columbus ceased and Medaid began to submit billing for the same purported services. The services billed by Medaid began in November of 2018, and many of the bills submitted indicated that the treating provider was an independent contractor. An example of such billing is annexed hereto as **Exhibit "C"**.

45. Thus, it appears that the business operations of Columbus merely shifted to a newly

³ See EUO Transcript of Reuven Alon-Alyoff, page 61, line 8 to page 62, line 13.

⁴ See EUO Transcript of Reuven Alon-Alyoff, page 63, lines 6 through 22.

⁵ See EUO Transcript of Reuven Alon-Alyoff, page 64, line 9 to page 65, line 24.

⁶ See EUO Transcript of Reuven Alon-Alyoff, page 65, lines 12 through 18.

⁷ See EUO Transcript of Reuven Alon-Alyoff, page 66, line 25 to page 67, line 6.

⁸ See EUO Transcript of Reuven Alon-Alyoff, page 67, lines 7 through 14.

named entity, Medaid. However, despite the change in name, all of the same characteristics once possessed by Columbus have been adopted by Medaid. Namely, Medaid operates from the same location, retains the same staff, equipment and manner of operation.

46. Furthermore, Medaid does not disguise their use of independent contractors as the Defendant indicates on their billing that the services provided are rendered by independent contractors.

47. Neither Columbus nor Medaid are eligible to receive reimbursement for No-Fault services rendered by independent contractors.

48. Additionally, Medaid lack standing to receive No-Fault reimbursements as the company is operating in violation of New Jersey state law.

49. As part of its investigation, the Plaintiffs discovered that Medaid allowed its license to expire. According to New Jersey's Department of Health, Defendant Alon initially obtained a license for Medaid on December 1, 2010 to operate as an ambulatory care facility; however, as of November 30, 2018, that license has since expired.

IV. JUSTIFIABLE RELIANCE

50. Plaintiffs reasonably believed that Columbus was submitting bills for No-Fault services to which they were legally entitled to reimbursement. Evidence to the contrary was not discoverable until after patterns developed over the course of years.

51. During the course of Plaintiffs' investigation, Columbus ceased to operate and shifted operations under a new corporate entity, Medaid.

52. Plaintiffs were required, under statutory obligations, to promptly and fairly process bills for No-Fault services within 30 days of receipt of same.

53. The facially valid documents and bills submitted to Plaintiffs in support of the claim

for No-Fault services were justifiably relied upon by Plaintiffs in issuing payment to Columbus.

54. Once it was discovered that Columbus and Medaid were utilizing independent contractors, the Plaintiffs began to deny claims based on their use of independent contractors to perform the No-Fault services.

55. However, before denying claims based on the foregoing, the Plaintiffs paid Columbus and Medaid reimbursements that they were not legally entitled to receive and/or retain.

56. Plaintiffs reasonably believed that the money they were reimbursing Columbus and Medaid for medical services rendered by Columbus and Medaid.

57. Evidence that the Columbus and Medaid operated in violation of the law was not discoverable until after patterns developed over the course of years of activity.

58. In addition, the Plaintiffs only recently learned that Medaid is operating without a license.

V. CLAIMS FOR RELIEF

**AS AND FOR PLAINTIFFS' FIRST CAUSE OF ACTION
AS AGAINST ALL DEFENDANTS
(Unjust Enrichment/Restitution)**

59. Plaintiffs repeat, reiterate and reallege the allegations set forth in paragraphs numbered 1 to 58 of this Complaint with the same force and effect as if set forth fully herein, and the Defendants are jointly and severally liable for the acts and omissions set forth in the aforementioned paragraphs.

60. By reason of their wrongdoing, Defendants have been unjustly enriched at the expense of Plaintiffs, in that Defendants received monies, funds and sums from Plaintiffs that are the result of Defendants' unlawful and illegal conduct.

61. That as a result of Defendants' actions, Defendants received payments from

Plaintiffs that they were not entitled to receive and which they are not entitled to keep.

62. That by reason of the above, the Defendants have unjustly realized payments from Plaintiffs in an approximate amount of ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63).

**AS AND FOR PLAINTIFFS' SECOND CAUSE OF ACTION
AS AGAINST ALL DEFENDANTS
(Declaratory Judgment – Independent Contractors)**

63. Plaintiffs repeat, reiterate and reallege the allegations set forth in paragraphs numbered 1 to 62 of this Complaint with the same force and effect as if set forth fully herein, and the Defendants are jointly and severally liable for the acts and omissions set forth in the aforementioned paragraphs.

64. The Defendants do not have standing to submit or recover No-Fault benefits under New York State law due to their use of independent contractors who have performed the services for which they seek No-Fault reimbursement.

65. In view of the unlawful use of independent contractors in violation of 11 NYCRR §65-3.11(a), Columbus and Medaid do not have standing to submit or recover No-Fault benefits for services performed by independent contractors.

66. Plaintiffs seek a judicial determination that Columbus and Medaid are not entitled to reimbursement of pending charges or retention of any monies, sums or funds issued by the Plaintiffs for bills for No-Fault services which were submitted by the Defendants rather than the independent contractors who performed the services.

**AS AND FOR PLAINTIFFS' THIRD CAUSE OF ACTION
AS AGAINST DEFENDANT MEDAID
(Declaratory Judgment – Lack of Licensure)**

67. Plaintiffs repeat, reiterate and reallege the allegations set forth in paragraphs numbered 1 to 66 of this Complaint with the same force and effect as if set forth fully herein, and

the Defendant Medaid is jointly and severally liable for the acts and omissions set forth in the aforementioned paragraphs.

68. The Defendant does not have standing to submit or recover No-Fault benefits under 11 NYCRR 65-3.16(a)(12) due to its failure to maintain its corporate license with New Jersey's Department of Health.

69. In view of the Defendant's expired license which is unlawful under 11 NYCRR 65-3.16(a)(12), as well as N.J.S.A. 26:2H-1 through 26:2H-12 and N.J.A.C. Ch. 43A 8:43A-1.1 through 8:43A-33.4, Medaid does not have standing to submit or recover No-Fault benefits for services performed subsequently after the expiration of its license.

70. Plaintiffs seek a judicial determination that Medaid is not entitled to reimbursement or retention of any monies, sums or funds issued by the Plaintiffs for dates of service beginning November 30, 2018, and for any charges that which Medaid may submit in the future.

WHEREFORE, Plaintiffs demand judgment against the Defendants, jointly and severally, as follows:

- (1) On the First Cause of Action, a declaratory judgment that the Defendants were unjustly enriched and an award of damages and judgment in favor of Plaintiffs over and against the Defendants representing restitution in an approximate amount of ninety-nine thousand sixty dollars and sixty-three cents (\$99,060.63);
- (2) On the Second Cause of Action, a declaratory judgment that the Defendants utilized independent contractors and are not entitled to seek, receive or retain No-Fault reimbursements, and that Plaintiffs are entitled to a judgment over and against the Defendants for such conduct involving the use of independent contractors;
- (3) On the Third Cause of Action, a declaratory judgment that Defendant Medaid's corporate license is inactive and it is not entitled to seek, receive or retain No-Fault reimbursements for services rendered on November 30, 2018 and thereafter, and that Plaintiffs are entitled to a judgment over and against the Defendant;

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NYSCEF DOC. NO. 2

RECEIVED NYSCEF: 09/11/2019

- (4) Such other and further relief that this Court deems just, proper and equitable.

Dated: Melville, New York
September 10, 2019

Yours, etc.,
BRUNO, GERBINO & SORIANO, LLP

By: 
VINCENT F. GERBINO

Attorneys for Plaintiffs
445 Broad Hollow Road, Suite 420
Melville, New York 11747
(631) 390-0010
(631) 393-5497 - *facsimile*
BG&S File No.: MRAD24-3000

VERIFICATION


STATE OF NEW YORK)
) ss:
COUNTY OF SUFFOLK)

VINCENT F. GERBINO, being duly sworn, deposes and says:

I am an attorney duly admitted to practice law in the Courts of the State of New York and I am a partner of the Law Offices of Bruno, Gerbino & Soriano, LLP, attorneys for the Plaintiff herein, an insurance corporation duly licensed by the State of New York.

I have read the foregoing complaint and know the contents thereof, and the same is true to my own knowledge except as to the matters therein stated to be alleged upon information and belief, and that as to those matters, I believe it to be true.

I further state that the reason this verification is made by me and not by the Plaintiff is because said Plaintiff is a corporation and I am an attorney designated by said corporation for the purpose of initiating this proceeding.



VINCENT F. GERBINO

ACKNOWLEDGMENT

STATE OF NEW YORK)
) ss:
COUNTY OF SUFFOLK)

On this 10th day of September, 2019, before me personally appeared VINCENT F. GERBINO, to me known and known to me to be the individual described in and who executed the foregoing complaint, and he duly acknowledged that he executed the same.



NOTARY PUBLIC

KIMBERLY A. SCHEER
Notary Public, State of New York
No. 01SC6118627
Qualified in Suffolk County
Commission Expires Dec 22, 2020

Index No.:

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

ALLSTATE INSURANCE COMPANY, et al.,

Plaintiff(s),

-against-

MEDAID RADIOLOGY, LLC, et al.,

Defendant(s)

SUMMONS AND VERIFIED COMPLAINT

BRUNO, GERBINO & SORIANO, LLP

Attorney(s) for Plaintiffs
445 Broad Hollow Road – Suite 420
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(631) 390-0010
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(201) 995-1394

BGS@BGSLAW-NY.COM

File No.: MRAD24-3000

Pursuant to 22 NYCRR 130-1.1-a, the undersigned, an attorney admitted to practice in the courts of New York State, certifies that, to the best of my knowledge, information and belief, formed after an inquiry reasonable under the circumstances, the presentation of this document, or the contentions contained therein, are not frivolous.

Dated: September 10, 2019

Signature _____
Print Signer's Name Vincent F. Gerbino

Service of a copy of the within

is hereby admitted.

Dated,

Attorney(s) for

Sir: Please take notice

☐ NOTICE OF ENTRY

that the within is a (certified) true copy of a
duly entered in the office of the Clerk of the within named Court on

☐ NOTICE OF SETTLEMENT

that an order
settlement to the HON.
on the _____ day of _____ at _____ m.

of which the within is a true copy will be presented for
one of the Judges of the within named Court, at

FILED: NEW YORK COUNTY CLERK 09/11/2019 08:35 AM

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NYSCEF DOC. NO. 3

RECEIVED NYSCEF: 09/11/2019

EXHIBIT “A”

FILED: NEW YORK COUNTY CLERK 09/11/2019 08:35 AM

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NYSCEF DOC. NO. 3

Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by

RECEIVED, NYSCEF, 09/11/2019

COLUMBUS IMAGING CENTER LLC

Billing Event	Claim Number	Document Mailed	Date Received	Charged/Billed	Allowed
1	508741501	Bill	10/16/2018	\$414.19	\$0.00
2	508741501	Bill	10/16/2018	\$1,275.54	\$0.00
3	513097229	Bill	10/12/2018	\$828.96	\$0.00
4	513097229	Bill	10/12/2018	\$901.45	\$0.00
5	501827844	Bill	10/9/2018	\$1,837.68	\$0.00
6	513097229	Bill	10/8/2018	\$936.23	\$0.00
7	508799664	Bill	10/1/2018	\$936.23	\$0.00
8	508799664	Bill	10/1/2018	\$55.78	\$0.00
9	505626283	Bill	9/28/2018	\$1,837.68	\$0.00
10	506399509	Bill	9/25/2018	\$1,837.68	\$0.00
11	508795126	Bill	9/21/2018	\$1,837.68	\$0.00
12	507801306	Bill	9/13/2018	\$844.02	\$0.00
13	508559028	Bill	9/10/2018	\$1,837.68	\$0.00
14	506399509	Bill	9/4/2018	\$828.31	\$0.00
15	506399509	Bill	9/4/2018	\$936.23	\$0.00
16	507137628	Bill	9/4/2018	\$844.02	\$0.00
17	507137628	Bill	9/4/2018	\$1,837.68	\$0.00
18	502150568	Bill	9/3/2018	\$1,275.54	\$0.00
19	508063476	Bill	8/27/2018	\$850.17	\$0.00
20	508179454	Bill	8/27/2018	\$850.17	\$0.00
21	508559028	Bill	8/27/2018	\$1,837.68	\$0.00
22	507396223	Bill	8/27/2018	\$1,837.68	\$0.00
23	507396223	Bill	8/27/2018	\$844.02	\$0.00
24	482028768	Bill	8/16/2018	\$844.02	\$0.00
25	505239236	Bill	8/16/2018	\$1,243.73	\$0.00
26	507801306	Bill	8/14/2018	\$1,703.42	\$0.00
27	503729832	Bill	8/14/2018	\$1,656.62	\$0.00
28	507488996	Bill	8/14/2018	\$1,837.68	\$0.00
29	505329656	Bill	8/14/2018	\$54.71	\$0.00
30	505239236	Bill	8/14/2018	\$801.97	\$0.00
31	505239236	Bill	8/14/2018	\$1,275.54	\$0.00
32	505239236	Bill	8/14/2018	\$1,837.68	\$0.00
33	505329656	Bill	8/14/2018	\$1,242.57	\$0.00
34	505329656	Bill	8/14/2018	\$850.17	\$0.00
35	510712920	Bill	8/14/2018	\$1,837.68	\$1,837.68
36	505245621	Bill	8/13/2018	\$1,837.68	\$0.00
37	505245621	Bill	8/13/2018	\$1,738.20	\$0.00
38	505245621	Bill	8/13/2018	\$828.31	\$0.00
39	505245621	Bill	8/13/2018	\$828.31	\$0.00
40	505245621	Bill	8/13/2018	\$801.97	\$0.00
41	503729832	Bill	8/7/2018	\$1,837.68	\$0.00
42	503729832	Bill	8/7/2018	\$1,656.62	\$0.00
43	503729832	Bill	8/7/2018	\$1,837.68	\$0.00
44	503726101	Bill	7/30/2018	\$828.31	\$0.00
45	503726101	Bill	7/30/2018	\$1,837.68	\$0.00

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NYSCEF DOC. NO. 3

Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by

RECEIVED NYSCEF 09/11/2019

COLUMBUS IMAGING CENTER LLC

46	501721914	Bill	7/30/2018	\$1,837.68	\$0.00
47	453866923	Bill	7/27/2018	\$548.61	\$0.00
48	453866923	Bill	7/27/2018	\$269.22	\$0.00
49	453866923	Bill	7/27/2018	\$553.36	\$0.00
50	500953203	Bill	7/24/2018	\$878.11	\$0.00
51	501847750	Bill	7/24/2018	\$801.97	\$0.00
52	500953203	Bill	7/24/2018	\$425.37	\$0.00
53	500953203	Bill	7/24/2018	\$936.23	\$0.00
54	501847750	Bill	7/24/2018	\$1,837.68	\$0.00
55	501315352	Bill	7/24/2018	\$1,837.68	\$0.00
56	501847750	Bill	7/24/2018	\$1,837.68	\$0.00
57	501847750	Bill	7/24/2018	\$801.97	\$0.00
58	497651224	Bill	7/17/2018	\$801.97	\$0.00
59	497651224	Bill	7/17/2018	\$828.31	\$0.00
60	504039116	Bill	7/17/2018	\$1,656.62	\$0.00
61	504039116	Bill	7/17/2018	\$1,837.68	\$0.00
62	497651224	Bill	7/17/2018	\$1,837.68	\$0.00
63	497789727	Bill	7/10/2018	\$828.31	\$538.40
64	497789727	Bill	7/10/2018	\$1,837.68	\$1,194.49
65	498766954	Bill	6/18/2018	\$936.23	\$0.00
66	498766954	Bill	6/18/2018	\$828.31	\$0.00
67	498766954	Bill	6/18/2018	\$1,837.68	\$0.00
68	498766954	Bill	6/18/2018	\$1,837.68	\$0.00
69	500896815	Bill	6/15/2018	\$1,837.68	\$1,194.49
70	500896815	Bill	6/15/2018	\$801.97	\$521.28
71	497659268	Bill	5/30/2018	\$1,837.68	\$0.00
72	497659268	Bill	5/30/2018	\$844.02	\$0.00
73	494949522	Bill	5/15/2018	\$1,837.68	\$0.00
74	496677741	Bill	5/15/2018	\$844.02	\$844.02
75	494949522	Bill	5/15/2018	\$801.97	\$0.00
76	492808423	Bill	5/14/2018	\$1,837.68	\$0.00
77	492808423	Bill	5/14/2018	\$425.37	\$276.49
78	490493301	Bill	5/1/2018	\$828.31	\$0.00
79	490493301	Bill	5/1/2018	\$1,837.68	\$0.00
80	492732714	Bill	4/17/2018	\$1,688.04	\$0.00
81	492732714	Bill	4/17/2018	\$1,837.68	\$0.00
82	494395808	Bill	4/11/2018	\$1,837.68	\$0.00
83	494395808	Bill	4/11/2018	\$828.31	\$0.00
84	489814896	Bill	4/9/2018	\$1,837.68	\$1,837.68
85	489814896	Bill	4/9/2018	\$1,672.33	\$1,672.33
86	489814896	Bill	4/9/2018	\$801.97	\$521.28
87	472866011	Bill	4/4/2018	\$828.31	\$0.00
88	481403830	Bill	4/4/2018	\$850.17	\$850.17
89	472866011	Bill	4/4/2018	\$1,837.68	\$0.00
90	472866011	Bill	4/4/2018	\$801.97	\$0.00
91	490063104	Bill	3/28/2018	\$850.17	\$850.17
92	487261471	Bill	3/21/2018	\$801.97	\$801.97

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NYSCEF DOC. NO. 3

Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by

RECEIVED NYSCEF: 09/11/2019

COLUMBUS IMAGING CENTER LLC

93	487261471	Bill	3/21/2018	\$1,837.68	\$1,837.68
94	488548868	Bill	3/21/2018	\$1,837.68	\$1,194.49
95	488548868	Bill	3/21/2018	\$1,672.33	\$1,087.01
96	487261471	Bill	3/21/2018	\$801.97	\$801.97
97	487261471	Bill	3/21/2018	\$1,837.68	\$1,837.68
98	489641307	Bill	3/15/2018	\$1,672.33	\$1,087.01
99	489641307	Bill	3/15/2018	\$1,837.68	\$1,194.49
100	482028768	Bill	3/13/2018	\$1,656.62	\$1,656.62
101	482028768	Bill	3/13/2018	\$861.62	\$861.62
102	486433246	Bill	3/12/2018	\$1,837.68	\$1,837.68
103	486433246	Bill	3/12/2018	\$801.97	\$801.97
104	486433246	Bill	3/12/2018	\$1,672.33	\$1,672.33
105	487564718	Bill	3/9/2018	\$901.45	\$0.00
106	487564718	Bill	3/9/2018	\$828.31	\$0.00
107	487188682	Bill	3/5/2018	\$828.31	\$0.00
108	482858776	Bill	2/27/2018	\$1,703.42	\$0.00
109	482858776	Bill	2/27/2018	\$936.23	\$0.00
110	484854443	Bill	2/20/2018	\$1,688.04	\$548.61
111	484854443	Bill	2/19/2018	\$1,275.54	\$0.00
112	482708096	Bill	2/19/2018	\$936.23	\$936.23
113	482708096	Bill	2/19/2018	\$424.21	\$424.21
114	482708096	Bill	2/19/2018	\$901.45	\$901.45
115	484200894	Bill	2/12/2018	\$1,837.68	\$1,781.18
116	482338274	Bill	2/5/2018	\$901.45	\$0.00
117	482028768	Bill	2/5/2018	\$1,837.68	\$0.00
118	482028768	Bill	2/5/2018	\$801.97	\$0.00
119	482028768	Bill	2/5/2018	\$1,656.62	\$0.00
120	482338274	Bill	2/5/2018	\$844.02	\$0.00
121	479284374	Bill	2/5/2018	\$844.02	\$0.00
122	476944780	Bill	2/2/2018	\$1,837.68	\$0.00
123	476944780	Bill	2/2/2018	\$1,837.68	\$0.00
124	476944780	Bill	2/2/2018	\$828.31	\$0.00
125	480712462	Bill	2/2/2018	\$1,837.68	\$0.00
126	476944780	Bill	2/2/2018	\$828.31	\$0.00
127	480564103	Bill	1/29/2018	\$850.17	\$638.07
128	483442398	Bill	1/29/2018	\$828.31	\$0.00
129	483442398	Bill	1/29/2018	\$1,837.68	\$0.00
130	480564103	Bill	1/29/2018	\$414.19	\$414.19
131	474962388	Bill	1/23/2018	\$47.01	\$0.00
132	474962388	Bill	1/23/2018	\$1,688.04	\$0.00
133	474386232	Bill	1/18/2018	\$425.96	\$0.00
134	474386232	Bill	1/18/2018	\$414.19	\$0.00
135	482338274	Bill	1/16/2018	\$1,672.33	\$1,672.33
136	482338274	Bill	1/15/2018	\$901.45	\$0.00
TOTAL:				\$168,105.45	\$36,127.27

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EXHIBIT “B”

MEDAID RADIOLOGY LLC

Billing Event	Claim Number	Document Mailed	Date Received	Charged/Billed	Allowed
1	537114746	Bill	9/6/2019	\$801.97	\$801.97
2	552408972	Bill	9/3/2019	\$171.64	\$171.64
3	552408972	Bill	9/3/2019	\$2,639.65	\$2,145.77
4	546883646	Bill	8/19/2019	\$1,656.62	\$1,487.31
5	546883646	Bill	8/19/2019	\$1,738.20	\$1,241.84
6	546552381	Bill	8/5/2019	\$1,656.62	\$1,487.31
7	546252107	Bill	8/5/2019	\$844.02	\$0.00
8	546252107	Bill	8/5/2019	\$1,837.68	\$0.00
9	547039651	Bill	8/5/2019	\$1,243.08	\$1,193.32
10	546552381	Bill	8/5/2019	\$936.23	\$879.73
11	547039651	Bill	8/5/2019	\$1,275.54	\$1,275.54
12	546252107	Bill	8/5/2019	\$828.31	\$0.00
13	546252107	Bill	8/5/2019	\$1,837.68	\$0.00
14	547594969	Bill	8/2/2019	\$1,672.33	\$0.00
15	547594969	Bill	8/2/2019	\$1,837.68	\$0.00
16	545756819	Bill	7/25/2019	\$1,837.68	\$1,561.25
17	545756819	Bill	7/25/2019	\$2,639.65	\$2,145.77
18	545756819	Bill	7/25/2019	\$828.31	\$828.31
19	538835711	Bill	7/22/2019	\$828.31	\$0.00
20	543540990	Bill	7/19/2019	\$1,738.20	\$1,241.84
21	545949034	Bill	7/19/2019	\$828.31	\$828.31
22	545949034	Bill	7/19/2019	\$850.17	\$850.17
23	543540990	Bill	7/19/2019	\$1,656.62	\$1,487.31
24	545949034	Bill	7/19/2019	\$1,837.68	\$1,561.25
25	545949034	Bill	7/19/2019	\$844.02	\$844.02
26	542952940	Bill	7/15/2019	\$1,656.62	\$1,487.31
27	544223852	Bill	7/8/2019	\$2,104.50	\$0.00
28	544223852	Bill	7/8/2019	\$1,365.07	\$0.00
29	544802499	Bill	7/5/2019	\$1,837.68	\$0.00
30	542417928	Bill	7/5/2019	\$1,672.33	\$1,503.02
31	544802499	Bill	7/5/2019	\$1,656.62	\$0.00
32	540497939	Bill	7/1/2019	\$1,656.62	\$1,487.31
33	540497939	Bill	7/1/2019	\$878.11	\$834.20
34	542952940	Bill	7/1/2019	\$2,639.65	\$2,145.77
35	542965942	Bill	6/27/2019	\$1,837.68	\$1,561.25
36	542965942	Bill	6/27/2019	\$1,672.33	\$1,487.31
37	540497939	Bill	6/24/2019	\$2,639.65	\$2,145.77
38	514464221	Bill	6/19/2019	\$828.31	\$828.31
39	541966321	Bill	6/19/2019	\$828.31	\$0.00
40	514464221	Bill	6/19/2019	\$801.97	\$801.97
41	537266512	Bill	6/18/2019	\$414.19	\$0.00
42	537266512	Bill	6/18/2019	\$1,275.54	\$0.00
43	542417928	Bill	5/31/2019	\$414.77	\$0.00
44	542417928	Bill	5/23/2019	\$1,064.30	\$0.00
45	542417928	Bill	5/23/2019	\$1,837.68	\$0.00

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MEDAID RADIOLOGY LLC

46	542417928	Bill	5/23/2019	\$850.17	\$0.00
47	542417928	Bill	5/23/2019	\$1,837.68	\$0.00
48	542417928	Bill	5/23/2019	\$828.31	\$0.00
49	542417928	Bill	5/23/2019	\$1,837.68	\$0.00
50	538835711	Bill	5/21/2019	\$2,639.65	\$0.00
51	539482851	Bill	5/20/2019	\$1,837.68	\$0.00
52	539482851	Bill	5/20/2019	\$844.02	\$0.00
53	539482851	Bill	5/20/2019	\$1,837.68	\$0.00
54	539482851	Bill	5/20/2019	\$2,639.65	\$0.00
55	535516140	Bill	5/14/2019	\$1,837.68	\$0.00
56	538112806	Bill	5/13/2019	\$1,264.36	\$0.00
57	531080620	Bill	5/13/2019	\$849.58	\$0.00
58	536275829	Bill	5/13/2019	\$1,703.42	\$0.00
59	537114746	Bill	5/10/2019	\$1,837.68	\$0.00
60	534635677	Bill	5/9/2019	\$936.23	\$0.00
61	535613624	Bill	5/2/2019	\$1,837.68	\$0.00
62	533795778	Bill	4/30/2019	\$1,837.68	\$1,837.68
63	535518906	Bill	4/29/2019	\$1,837.68	\$0.00
64	535518906	Bill	4/16/2019	\$1,688.04	\$0.00
65	526577812	Bill	4/16/2019	\$1,837.68	\$1,561.25
66	534635677	Bill	4/15/2019	\$414.19	\$0.00
67	534635677	Bill	4/15/2019	\$1,275.54	\$0.00
68	535120307	Bill	4/15/2019	\$879.74	\$0.00
69	535120307	Bill	4/15/2019	\$2,639.65	\$0.00
70	532628856	Bill	4/9/2019	\$828.31	\$0.00
71	535870802	Bill	4/9/2019	\$1,837.68	\$0.00
72	532628856	Bill	4/9/2019	\$1,837.68	\$0.00
73	534635677	Bill	4/8/2019	\$901.45	\$0.00
74	534635677	Bill	4/8/2019	\$2,532.06	\$0.00
75	533772919	Bill	3/29/2019	\$1,837.68	\$0.00
76	533772919	Bill	3/29/2019	\$1,688.04	\$0.00
77	533773065	Bill	3/28/2019	\$828.31	\$0.00
78	533773065	Bill	3/28/2019	\$1,738.20	\$0.00
79	533773065	Bill	3/28/2019	\$1,837.68	\$0.00
80	533643128	Bill	3/21/2019	\$828.31	\$0.00
81	533643128	Bill	3/21/2019	\$1,738.20	\$0.00
82	532669249	Bill	3/21/2019	\$901.45	\$0.00
83	531884005	Bill	3/18/2019	\$850.17	\$0.00
84	531884005	Bill	3/18/2019	\$1,243.73	\$0.00
85	531080620	Bill	2/28/2019	\$1,275.54	\$0.00
86	528674658	Bill	2/26/2019	\$1,837.68	\$0.00
87	527972004	Bill	2/12/2019	\$1,837.68	\$0.00
88	505626283	Bill	2/12/2019	\$828.31	\$828.31
89	527972004	Bill	2/12/2019	\$2,533.95	\$0.00
90	519337372	Bill	2/12/2019	\$1,837.68	\$0.00
91	528993553	Bill	2/8/2019	\$2,639.65	\$0.00
92	528993553	Bill	2/8/2019	\$1,703.42	\$0.00

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Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "B" - Claims submitted by

MEDAID RADIOLOGY LLC

93	528993553	Bill	2/8/2019	\$828.31	\$0.00
94	528993553	Bill	2/8/2019	\$1,723.76	\$0.00
95	527263123	Bill	1/29/2019	\$1,837.68	\$0.00
96	527263123	Bill	1/29/2019	\$844.02	\$0.00
97	527736052	Bill	1/28/2019	\$850.17	\$850.17
98	525222436	Bill	1/28/2019	\$1,672.33	\$0.00
99	525884631	Bill	1/24/2019	\$1,275.54	\$1,275.54
100	525884631	Bill	1/24/2019	\$414.77	\$414.77
101	524535812	Bill	1/21/2019	\$936.23	\$670.35
102	524535812	Bill	1/21/2019	\$901.45	\$901.45
103	524213626	Bill	1/17/2019	\$829.54	\$779.78
104	524213626	Bill	1/15/2019	\$426.03	\$426.03
105	524213626	Bill	1/15/2019	\$850.17	\$850.17
106	525884631	Bill	1/14/2019	\$2,639.65	\$0.00
107	526834882	Bill	1/14/2019	\$414.19	\$414.19
108	526834882	Bill	1/14/2019	\$850.17	\$850.17
109	525222436	Bill	1/14/2019	\$1,688.04	\$0.00
110	520734369	Bill	1/7/2019	\$828.31	\$828.31
111	522620103	Bill	12/31/2018	\$850.17	\$850.17
112	525222436	Bill	12/26/2018	\$828.31	\$0.00
113	525222436	Bill	12/26/2018	\$1,837.68	\$0.00
114	520734369	Bill	12/26/2018	\$901.45	\$901.45
115	518279641	Bill	12/17/2018	\$850.17	\$0.00
116	520734369	Bill	12/17/2018	\$1,738.20	\$1,241.84
117	515684868	Bill	12/10/2018	\$1,837.68	\$0.00
118	515684868	Bill	12/10/2018	\$1,837.68	\$0.00
119	518329727	Bill	12/3/2018	\$901.45	\$901.45
120	519802507	Bill	12/3/2018	\$1,837.68	\$0.00
121	519802507	Bill	12/3/2018	\$828.31	\$0.00
122	518329727	Bill	12/3/2018	\$1,688.04	\$1,688.04
123	522696748	Bill	11/26/2018	\$1,837.68	\$0.00
124	516142908	Bill	11/26/2018	\$851.33	\$851.33
125	516142908	Bill	11/26/2018	\$56.34	\$56.34
126	518435789	Bill	11/5/2018	\$2,639.65	\$2,145.77
127	518435789	Bill	11/5/2018	\$1,275.54	\$0.00
128	516395737	Bill	11/5/2018	\$1,738.20	\$0.00
129	515862068	Bill	11/5/2018	\$1,672.33	\$0.00
130	508741501	Bill	11/1/2018	\$1,275.54	\$1,275.54
131	510548365	Bill	10/29/2018	\$901.45	\$0.00
132	509968086	Bill	10/29/2018	\$828.31	\$828.31
133	509968086	Bill	10/29/2018	\$850.17	\$850.17
134	510548365	Bill	10/29/2018	\$1,672.33	\$0.00
135	509968086	Bill	10/29/2018	\$850.17	\$850.17
136	511833295	Bill	10/25/2018	\$1,275.54	\$1,275.54
137	511833295	Bill	10/25/2018	\$414.19	\$414.19
138	515862068	Bill	10/22/2018	\$1,837.68	\$0.00
			TOTAL:	\$193,423.97	\$62,933.36

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NYSCEF DOC. NO. 5

RECEIVED NYSCEF: 09/11/2019

EXHIBIT “C”

NEW YORK MOTOR VEHICLE NO-FAULT INSURANCE LAW
 VERIFICATION OF TREATMENT BY ATTENDING PHYSICIAN OR OTHER PROVIDER OF HEALTH SERVICE
 (This form is not for verification of hospital treatment)

INSURED:

[REDACTED]

INSURANCE CARRIER:

ALLSTATE INS (NY)
 P.O. BOX 2874
 CLINTON, IA, 52733

DATE	POLICYHOLDER	POLICY NUMBER	DATE OF ACCIDENT	CLAIM NUMBER
11/21/2018	[REDACTED]		09/21/2018	0522696748

PROVIDER:

Medaid Radiology LLC (201)549-9998
 PO BOX 829971
 Philadelphia PA 19182

KINDLY COMPLETE AND SUBMIT THIS FORM AS SOON AS POSSIBLE. PLEASE NOTE, THIS COMPLETED FORM MUST BE SUBMITTED TO THE INSURER AS SOON AS REASONABLY POSSIBLE BUT NO LATER THAN 45 DAYS OR 180 DAYS AFTER THE TREATMENT DATE, DEPENDING UPON THE POLICY ENDORSEMENT IN EFFECT AT THE TIME OF THE ACCIDENT. IF YOU ARE UNSURE OF THE APPLICABLE TIME REQUIREMENT, KINDLY CONTACT THE CLAIMS REPRESENTATIVE TO DETERMINE WHICH DEADLINE IS APPLICABLE TO THIS CLAIM

IF YOU HAVE PREVIOUSLY SUBMITTED AN EARLIER REPORT ON THIS ACCIDENT, YOU NEED ONLY NOTE ANY CHANGES FROM THE INFORMATION PREVIOUSLY FURNISHED AND ADDITIONAL CHARGES.

1. PATIENT'S NAME AND ADDRESS

[REDACTED]

2. DATE OF BIRTH

[REDACTED]

3. SEX

☐ Male ☒ Female

4. OCCUPATION (IF KNOWN)

5. DIAGNOSIS AND CONCURRENT CONDITIONS

M54.2, M54.5

6. WHEN DID SYMPTOMS FIRST APPEAR?

DATE: 09/21/2018

7. WHEN DID PATIENT FIRST CONSULT YOU FOR THIS CONDITION? DATE:

8. HAS PATIENT EVER HAD SAME OR SIMILAR CONDITION?

YES ☐ NO ☒

IF YES, state when and describe:

9. IS CONDITION SOLELY A RESULT OF THIS AUTOMOBILE ACCIDENT?

YES ☒ NO ☐

IF "NO", explain:

10. IS CONDITION DUE TO INJURY ARISING OUT OF PATIENT'S EMPLOYMENT?

YES ☐ NO ☒

11. WILL INJURY RESULT IN SIGNIFICANT DISFIGUREMENT OR PERMANENT DISABILITY?

YES ☐ NO ☐

IF "YES", describe:

NOT DETERMINABLE AT THIS TIME ☒

12. PATIENT WAS DISABLED (UNABLE TO WORK)

FROM: THROUGH:

13. IF STILL DISABLED THE PATIENT SHOULD BE ABLE TO RETURN TO WORK ON:

(DATE)

CONTINUE ON PAGE 2

VERIFICATION OF TREATMENT BY ATTENDING PHYSICIAN OR OTHER PROVIDER OF HEALTH SERVICE
 PAGE 2

14. WILL THE PATIENT REQUIRE REHABILITATION AND/OR OCCUPATIONAL THERAPY AS A RESULT OF THE INJURIES SUSTAINED IN THIS ACCIDENT?

YES ☒ NO ☐

IF YES, describe your recommendation below:

15. REPORT OF SERVICES RENDERED - ATTACH ADDITIONAL SHEETS IF NECESSARY

DATE OF SERVICE	PLACE OF SERVICE INCLUDING ZIP CODE	DESCRIPTION OF TREATMENT OR HEALTH SERVICE RENDERED	FEE SCHEDULE TREATMENT CODE	CHARGES
10/11/18	481 N 13th St Newark NJ 07107	MRI CERVICAL SPINE W/O DYE	72141	936.23
10/11/18	481 N 13th St Newark NJ 07107	MRI LUMBAR SPINE W/O DYE	72148	901.45
TOTAL CHARGES TO DATES				\$ 1,837.68

16. IF TREATING PROVIDER IS DIFFERENT THAN BILLING PROVIDER COMPLETE THE FOLLOWING:

TREATING PROVIDER'S NAME	TITLE	LICENSE OR CERTIFICATION NO.	BUSINESS RELATIONSHIP CHECK APPLICABLE BOX		
REDDY, VANGALA	MD	25MA09866600	EMPLOYEE <input type="checkbox"/>	INDEPENDENT CONTRACTOR <input checked="" type="checkbox"/>	OTHER (SPECIFY)

17. IF THE PROVIDER OF SERVICE IS A PROFESSIONAL SERVICE CORPORATION OR DOING BUSINESS UNDER AN ASSUMED NAME (DBA), LIST THE OWNER AND PROFESSIONAL LICENSING CREDENTIALS OF ALL OWNERS (Provide an additional attachment if necessary).

Medaid Radiology LLC, LIC# 24404

18. IS PATIENT STILL UNDER YOUR CARE FOR THIS CONDITION?

YES ☒ NO ☐

19. ESTIMATED DURATION OF FUTURE TREATMENT

UNDETERMINED

PATIENT: Your health provider may agree to accept payment for health services performed directly from your insurer (Authorization to Pay Benefits) so that you are not required to make payment to the health provider at the time of service. Such agreement is optional on the part of the health provider and must be signed by both patient and health provider. You may use the optional authorization language provided below, by checking off the designated spot in item 20 of this form.

20. (IF YOU HAVE CHOSEN TO AUTHORIZE THE DIRECT PAYMENT OF BENEFITS BY CHECKING THIS OPTION, YOU MAY NOT ALSO ENTER INTO AN ASSIGNMENT OF BENEFITS CONTAINED IN #21)

AUTHORIZATION TO PAY BENEFITS:

I AUTHORIZE PAYMENT OF HEALTH BENEFITS TO THE UNDERSIGNED HEALTH CARE PROVIDER OR SUPPLIER OF SERVICES DESCRIBED BELOW. I RETAIN ALL RIGHTS, PRIVILEGES AND REMEDIES TO WHICH I AM ENTITLED UNDER ARTICLE 51 (THE NO-FAULT PROVISION) OF THE INSURANCE LAW.

PRINT NAME _____ SIGNED _____
 PATIENT PATIENT DATE

CONTINUE ON PAGE 3

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VERIFICATION OF TREATMENT BY ATTENDING PHYSICIAN OR OTHER PROVIDER OF HEALTH SERVICE
PAGE 3

PATIENT: Your health provider may agree to have you assign your right to No-Fault benefits from your Insurer directly to your health provider (Assignment of Benefits). If you and your health provider agree to an assignment of benefits, you must both sign the agreement contained in # 21 or the prescribed NF-AOB form or its equivalent. The language contained in the assignment of benefits is mandatory and may not be altered or avoided by any other language added to this agreement or other written agreement.

21. X (IF YOU HAVE CHOSEN TO ASSIGN YOUR BENEFITS TO THE HEALTH PROVIDER BY CHECKING THIS OPTION, YOU MAY NOT ALSO ENTER INTO AN AUTHORIZATION TO PAY BENEFITS CONTAINED IN ITEM #20 ABOVE)

ASSIGNMENT OF NO-FAULT BENEFITS:

I HEREBY ASSIGN TO THE HEALTH CARE PROVIDER INDICATED BELOW ALL RIGHTS, PRIVILEGES AND REMEDIES TO PAYMENT FOR HEALTH CARE SERVICES PROVIDED BY THE ASSIGNEE TO WHICH I AM ENTITLED UNDER ARTICLE 51 (THE NO-FAULT STATUTE) OF THE INSURANCE LAW. THE ASSIGNEE HEREBY CERTIFIES THAT THEY HAVE NOT RECEIVED ANY PAYMENT FROM OR ON BEHALF OF THE ASSIGNOR AND SHALL NOT PURSUE PAYMENT DIRECTLY FROM THE ASSIGNOR FOR SERVICES PROVIDED BY SAID ASSIGNEE FOR INJURIES SUSTAINED DUE TO THE MOTOR VEHICLE ACCIDENT, NOTWITHSTANDING ANY OTHER AGREEMENT TO THE CONTRARY. THIS AGREEMENT MAY BE REVOKED BY THE ASSIGNEE WHEN BENEFITS ARE NOT PAYABLE BASED UPON THE ASSIGNOR'S LACK OF COVERAGE AND/OR VIOLATION OF A POLICY CONDITION DUE TO THE ACTIONS OR CONDUCT OF THE ASSIGNOR

PRINT NAME <u>[REDACTED]</u>	SIGNED <u>[REDACTED]</u>	SIGNATURE ON FILE
PATIENT (Assignor)		PATIENT
PRINT NAME <u>MEDAIID RADIOLOGY LLC</u>	SIGNED <u>[REDACTED]</u>	SIGNATURE ON FILE
PROVIDER OF HEALTH CARE SERVICE (Assignee)		PROVIDER OF HEALTH CARE SERVICE

HAS AN ORIGINAL AUTHORIZATION OR ASSIGNMENT PREVIOUSLY BEEN EXECUTED?

☒ YES ☐ NO

IS THE ORIGINAL SIGNATURE OF THE PARTIES ON FILE?

☒ YES ☐ NO

ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR COMMERCIAL INSURANCE OR A STATEMENT OF CLAIM FOR ANY COMMERCIAL OR PERSONAL INSURANCE BENEFITS CONTAINING ANY MATERIALLY FALSE INFORMATION, OR CONCEALS FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO, AND ANY PERSON WHO, IN CONNECTION WITH SUCH APPLICATION OR CLAIM, KNOWINGLY MAKES OR KNOWINGLY ASSISTS, ABETS, SOLICITS OR CONSPIRES WITH ANOTHER TO MAKE A FALSE REPORT OF THE THEFT, DESTRUCTION, DAMAGE OR CONVERSION OF ANY MOTOR VEHICLE TO A LAW ENFORCEMENT AGENCY, THE DEPARTMENT OF MOTOR VEHICLES OR AN INSURANCE COMPANY, COMMITS A FRAUDULENT INSURANCE ACT, WHICH IS A CRIME, AND SHALL ALSO BE SUBJECT TO A CIVIL PENALTY NOT TO EXCEED FIVE THOUSAND DOLLARS AND THE VALUE OF THE SUBJECT MOTOR VEHICLE OR STATED CLAIM FOR EACH VIOLATION.

DATE	PROVIDER'S SIGNATURE	IRS/TIN IDENTIFICATION NO.	WCB RATING CODE IF NONE, SPECIALTY
11/21/2018	Rouven Alon, Owner	83-1738297	R-DRA

*LANGUAGE TO BE FILLED IN BY INSURER OR SELF-INSURER.
NYS FORM NF-3 (Rev 1/2004)
Page 3 of 3

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Received Date 11262018

Exhibit B

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY, ALLSTATE
NORTHBROOK INDEMNITY COMPANY,
ALLSTATE PROPERTY AND CASUALTY INSURANCE
COMPANY, and ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Index No.: 655225/2019

Plaintiffs,

STIPULATION

-against-

MEDAID RADIOLOGY, LLC, COLUMBUS IMAGING
CENTER, LLC, and REUVEN ALON-ALYOFF
a/k/a ROB ALON,

Defendants.

-----X
IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned
attorneys for all parties, as follows:

1. Defendants' time to answer, move, and/or otherwise respond with respect to the Complaint in the above-entitled action is hereby extended up to and including February 10, 2020.
2. Defendants waive all affirmative defenses based on personal jurisdiction and venue.
3. Facsimile signatures shall be deemed originals for the purposes of this Stipulation and this Stipulation may be executed in separate counterparts.

Dated: January 20, 2020

BRUNO, GERBINO & SORIANO, LLP
Attorneys for Plaintiffs

By: _____

Vincent P. Gerbino
445 Broad Hollow Road, Suite 420
Melville, New York 11747
Tel: 631.390.0010

THE RUSSELL FRIEDMAN LAW GROUP, LLP
Attorney for Defendants

By: _____

Charles Horn
3000 Marcus Avenue, Suite 2E03
Lake Success, New York 11042
Tel: 516.355.9696

Exhibit C



PROPERTY AND CASUALTY COMPANIES - ASSOCIATION EDITION

COMBINED ANNUAL STATEMENTFOR THE YEAR ENDED DECEMBER 31, 2017
OF THE CONDITION AND AFFAIRS OF THE**ALLSTATE INSURANCE GROUP**

and its affiliated property and casualty insurers

NAIC Group Code 0008NAIC Company Code 00086Mail Address 3075 SANDERS ROAD, SUITE H1E
(Street and Number or P.O. Box)NORTHBROOK, IL 60062
(City or Town, State and Zip Code)Combined Statement Contact ALMA LOPEZ
(Name)847-402-6704
(Area Code) (Telephone Number)alop5@allstate.com
(E-mail Address)**NAMES OF COMPANIES INCLUDED IN THIS STATEMENT**

Name of Company	NAIC Company Code	State of Domicile
Allstate Insurance Company	19232	ILLINOIS
Allstate County Mutual Insurance Company	29335	TEXAS
Allstate Fire and Casualty Insurance Company	29688	ILLINOIS
Castle Key Indemnity Company	10835	ILLINOIS
Castle Key Insurance Company	30511	ILLINOIS
Allstate Indemnity Company	19240	ILLINOIS
Allstate New Jersey Insurance Company	10852	ILLINOIS
Allstate New Jersey Property and Casualty Insurance Company	12344	ILLINOIS
Allstate Northbrook Indemnity Company	36455	ILLINOIS
Allstate North American Insurance Company	11110	ILLINOIS
Allstate Property and Casualty Insurance Company	17230	ILLINOIS
Allstate Texas Lloyd's	26530	TEXAS
Allstate Vehicle and Property Insurance Company	37907	ILLINOIS
Encompass Floridian Indemnity	11996	ILLINOIS
Encompass Floridian Insurance Company	11993	ILLINOIS
Encompass Home and Auto Insurance Company	11252	ILLINOIS
Encompass Indemnity Company	15130	ILLINOIS
Encompass Independent Insurance Company	11251	ILLINOIS
Encompass Insurance Company of New Jersey	11599	ILLINOIS
Encompass Insurance Company of Massachusetts	12154	MASSACHUSETTS
Encompass Insurance Company	10358	ILLINOIS
Encompass Insurance Company of America	10071	ILLINOIS
Encompass Property and Casualty Insurance Company of New Jersey	12496	ILLINOIS
Encompass Property and Casualty Company	10072	ILLINOIS
North Light Specialty Insurance Company	13167	ILLINOIS
Esurance Insurance Company	25712	WISCONSIN
Esurance Insurance Company of New Jersey	21741	WISCONSIN
Esurance Property and Casualty Insurance Company	30210	WISCONSIN

- a. Is this an original filing? Yes [X] No []
- b. If no,
1. State the amendment number
 2. Date filed
 3. Number of pages attached

NOTE: This annual statement contains combined data for the property and casualty insurance companies listed above, compiled in accordance with the NAIC instructions for the completion of annual statements.

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**ASSETS**

	Current Year			Prior Year
	1 Assets	2 Nonadmitted Assets	3 Net Admitted Assets (Cols. 1 - 2)	4 Net Admitted Assets
1. Bonds (Schedule D)	31,305,395,152		31,305,395,152	28,862,635,639
2. Stocks (Schedule D):				
2.1 Preferred stocks	105,760,639		105,760,639	63,885,604
2.2 Common stocks	7,985,520,262	6,284,350	7,979,235,912	7,101,996,804
3. Mortgage loans on real estate (Schedule B):				
3.1 First liens	394,213,591		394,213,591	280,368,275
3.2 Other than first liens				
4. Real estate (Schedule A):				
4.1 Properties occupied by the company (less \$ encumbrances)	235,161,950		235,161,950	252,633,337
4.2 Properties held for the production of income (less \$ encumbrances)	98,794,774		98,794,774	93,569,519
4.3 Properties held for sale (less \$ encumbrances)				
5. Cash (\$ (730,947,061), Schedule E - Part 1), cash equivalents (\$ 391,454,638, Schedule E - Part 2) and short-term Investments (\$ 422,776,287, Schedule DA)	83,285,864		83,285,864	1,234,704,557
6. Contract loans (including \$ premium notes)				
7. Derivatives (Schedule DB)	17,549,054		17,549,054	19,438,210
8. Other invested assets (Schedule BA)	4,305,747,086	9,048,952	4,296,698,135	3,618,701,558
9. Receivable for securities	48,674,398		48,674,398	10,128,125
10. Securities lending reinvested collateral assets (Schedule DL)	24,822,317		24,822,317	1,431,993
11. Aggregate write-ins for invested assets				
12. Subtotals, cash and invested assets (Lines 1 to 11)	44,604,925,086	15,333,302	44,589,591,785	41,539,473,621
13. Title plants less \$ charged off (for Title insurers only)				
14. Investment Income due and accrued	255,039,841	161	255,039,680	242,813,893
15. Premiums and considerations:				
15.1 Uncollected premiums and agents' balances in the course of collection	1,350,228,203	46,313,046	1,303,915,157	1,332,852,925
15.2 Deferred premiums and agents' balances and installments booked but deferred and not yet due (including \$ earned but unbilled premiums)	3,565,178,752		3,565,178,752	3,468,381,493
15.3 Accrued retrospective premiums (\$) and contracts subject to redetermination (\$)				
16. Reinsurance:				
16.1 Amounts recoverable from reinsurers	87,868,316		87,868,316	86,731,323
16.2 Funds held by or deposited with reinsured companies	98,147	379	97,768	78,446
16.3 Other amounts receivable under reinsurance contracts	15,661,835		15,661,835	6,370,260
17. Amounts receivable relating to uninsured plans				
18.1 Current federal and foreign income tax recoverable and interest thereon				
18.2 Net deferred tax asset	642,833,203	2,774,052	640,059,151	1,241,987,893
19. Guaranty funds receivable or on deposit				
20. Electronic data processing equipment and software	342,387,965	270,083,461	72,304,504	70,080,378
21. Furniture and equipment, including health care delivery assets (\$)	291,136,831	291,136,831		
22. Net adjustment in assets and liabilities due to foreign exchange rates				
23. Receivables from parent, subsidiaries and affiliates	277,898,116	1,287,540	276,710,576	166,244,023
24. Health care (\$) and other amounts receivable				
25. Aggregate write-ins for other than invested assets	317,611,215	214,207,457	103,403,758	89,023,276
26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)	51,750,965,511	841,136,228	50,909,829,283	48,244,037,332
27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts				
28. Total (Lines 26 and 27)	51,750,965,511	841,136,228	50,909,829,283	48,244,037,332
DETAILS OF WRITE-INS				
1199. Totals (Lines 1101 thru 1103 plus 1198)(Line 11 above)				
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	317,611,215	214,207,457	103,403,758	89,023,276

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**LIABILITIES, SURPLUS AND OTHER FUNDS**

	1 Current Year	2 Prior Year
1. Losses (Part 2A, Line 35, Column 8)	14,443,130,134	13,919,815,002
2. Reinsurance payable on paid losses and loss adjustment expenses (Schedule F, Part 1, Column 6)	1,797,675	1,216,552
3. Loss adjustment expenses (Part 2A, Line 35, Column 9)	3,828,632,866	3,802,179,866
4. Commissions payable, contingent commissions and other similar charges	192,386,303	183,889,952
5. Other expenses (excluding taxes, licenses and fees)	1,325,235,974	1,015,158,422
6. Taxes, licenses and fees (excluding federal and foreign income taxes)	116,138,424	107,884,145
7.1 Current federal and foreign income taxes (including \$ 114,229 on realized capital gains (losses))	237,494,814	351,133,274
7.2 Net deferred tax liability		
8. Borrowed money \$ and interest thereon \$ 32,427		
9. Unearned premiums (Part 1A, Line 38, Column 5) (after deducting unearned premiums for ceded reinsurance of \$ 206,094,897 and including warranty reserves of \$ 11,803 and accrued accident and health experience rating refunds including \$ for medical loss ratio rebate per the Public Health Service Act)	10,608,683,729	10,411,190,438
10. Advance premium	283,977,011	310,367,582
11. Dividends declared and unpaid:		
11.1 Stockholders		
11.2 Policyholders		
12. Ceded reinsurance premiums payable (net of ceding commissions)	15,038,031	23,387,417
13. Funds held by company under reinsurance treaties (Schedule F, Part 3, Column 19)	4,270,030	2,373,133
14. Amounts withheld or retained by company for account of others	36,514,005	32,586,753
15. Remittances and items not allocated	24,115,021	21,410,413
16. Provision for reinsurance (including \$ certified) (Schedule F, Part 8)	30,035,085	39,285,477
17. Net adjustments in assets and liabilities due to foreign exchange rates		10,808
18. Drafts outstanding		
19. Payable to parent, subsidiaries and affiliates	293,083,372	168,140,164
20. Derivatives	19,082,661	5,476,013
21. Payable for securities	155,123,231	503,026,559
22. Payable for securities lending	582,689,437	578,135,741
23. Liability for amounts held under uninsured plans		
24. Capital notes \$ and interest thereon \$		
25. Aggregate write-ins for liabilities	426,751,153	425,073,127
26. Total liabilities excluding protected cell liabilities (Lines 1 through 25)	32,725,178,966	31,901,720,838
27. Protected cell liabilities		
28. Total liabilities (Lines 26 and 27)	32,725,178,966	31,901,720,838
29. Aggregate write-ins for special surplus funds	32,979,063	37,724,657
30. Common capital stock	22,303,300	22,303,300
31. Preferred capital stock	500,000	500,000
32. Aggregate write-ins for other than special surplus funds	2,000,000	2,000,000
33. Surplus notes		
34. Gross paid in and contributed surplus	4,082,829,419	4,082,829,419
35. Unassigned funds (surplus)	14,044,038,535	12,196,959,116
36. Less treasury stock, at cost:		
36.1 shares common (value included in Line 30 \$)		
36.2 shares preferred (value included in Line 31 \$)		
37. Surplus as regards policyholders (Lines 29 to 35, less 36) (Page 4, Line 39)	18,184,650,317	16,342,316,482
38. TOTALS (Page 2, Line 28, Col. 3)	50,909,829,283	48,244,037,331
DETAILS OF WRITE-INS		
2599. Totals (Lines 2501 thru 2503 plus 2598)(Line 25 above)	426,751,153	425,073,127
2999. Totals (Lines 2901 thru 2903 plus 2998)(Line 29 above)	32,979,063	37,724,657
3299. Totals (Lines 3201 thru 3203 plus 3298)(Line 32 above)	2,000,000	2,000,000

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**STATEMENT OF INCOME**

	1 Current Year	2 Prior Year
UNDERWRITING INCOME		
1. Premiums earned (Part 1, Line 35, Column 4)	30,334,961,716	29,680,918,214
DEDUCTIONS:		
2. Losses incurred (Part 2, Line 35, Column 7)	17,479,164,949	17,858,614,734
3. Loss adjustment expenses incurred (Part 3, Line 25, Column 1)	3,457,169,300	3,392,824,914
4. Other underwriting expenses incurred (Part 3, Line 25, Column 2)	7,861,660,867	7,480,842,899
5. Aggregate write-ins for underwriting deductions		
6. Total underwriting deductions (Lines 2 through 5)	28,798,015,115	28,732,282,548
7. Net income of protected cells		
8. Net underwriting gain or (loss) (Line 1 minus Line 6 plus Line 7)	1,536,946,600	948,635,668
INVESTMENT INCOME		
9. Net investment income earned (Exhibit of Net Investment Income, Line 17)	1,969,431,474	1,122,856,559
10. Net realized capital gains or (losses) less capital gains tax of \$ 129,474,662 (Exhibit of Capital Gains (Losses))	110,290,973	(199,100,327)
11. Net investment gain (loss) (Lines 9 + 10)	2,079,722,447	923,756,232
OTHER INCOME		
12. Net gain (loss) from agents' or premium balances charged off (amount recovered \$ amount charged off \$ 103,174,935)	(103,174,935)	(105,955,807)
13. Finance and service charges not included in premiums	235,677,432	229,664,665
14. Aggregate write-ins for miscellaneous income	(3,623,925)	(4,682,822)
15. Total other income (Lines 12 through 14)	128,878,573	119,026,037
16. Net income before dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Lines 8 + 11 + 15)	3,745,547,620	1,991,417,935
17. Dividends to policyholders		
18. Net income, after dividends to policyholders, after capital gains tax and before all other federal and foreign income taxes (Line 16 minus Line 17)	3,745,547,620	1,991,417,935
19. Federal and foreign income taxes incurred	812,647,442	556,741,474
20. Net income (Line 18 minus Line 19)(to Line 22)	2,932,900,178	1,434,676,461
CAPITAL AND SURPLUS ACCOUNT		
21. Surplus as regards policyholders, December 31 prior year (Page 4, Line 39, Column 2)	16,342,316,491	16,052,498,482
22. Net income (from Line 20)	2,932,900,178	1,434,676,461
23. Net transfers (to) from Protected Cell accounts		
24. Change in net unrealized capital gains or (losses) less capital gains tax of \$ 38,517,967	1,000,426,696	557,914,435
25. Change in net unrealized foreign exchange capital gain (loss)	94,109,672	9,007,121
26. Change in net deferred income tax	(672,535,747)	19,099,432
27. Change in nonadmitted assets (Exhibit of Nonadmitted Assets, Line 28, Col. 3)	93,540,644	77,914,961
28. Change in provision for reinsurance (Page 3, Line 16, Column 2 minus Column 1)	9,250,382	3,523,792
29. Change in surplus notes		
30. Surplus (contributed to) withdrawn from protected cells		
31. Cumulative effect of changes in accounting principles		
32. Capital changes:		
32.1 Paid in		
32.2 Transferred from surplus (Stock Dividend)		
32.3 Transferred to surplus		
33. Surplus adjustments:		
33.1 Paid in		78,676,808
33.2 Transferred to capital (Stock Dividend)		
33.3 Transferred from capital		
34. Net remittances from or (to) Home Office		
35. Dividends to stockholders	(1,612,517,000)	(1,915,297,000)
36. Change in treasury stock (Page 3, Lines 36.1 and 36.2, Column 2 minus Column 1)		
37. Aggregate write-ins for gains and losses in surplus	(2,841,000)	24,302,000
38. Change in surplus as regards policyholders for the year (Lines 22 through 37)	1,842,333,825	289,818,010
39. Surplus as regards policyholders, December 31 current year (Line 21 plus Line 38) (Page 3, Line 37)	18,184,650,317	16,342,316,491
DETAILS OF WRITE-INS		
0599. Totals (Lines 0501 thru 0503 plus 0598)(Line 5 above)		
1499. Totals (Lines 1401 thru 1403 plus 1498)(Line 14 above)	(3,623,925)	(4,682,822)
3799. Totals (Lines 3701 thru 3703 plus 3798)(Line 37 above)	(2,841,000)	24,302,000

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**CASH FLOW**

	1	2
	Current Year	Prior Year
Cash from Operations		
1. Premiums collected net of reinsurance	30,415,143,225	29,734,755,921
2. Net investment income	2,129,561,526	1,319,177,448
3. Miscellaneous income	128,878,574	119,026,037
4. Total (Lines 1 through 3)	32,673,583,325	31,172,959,407
5. Benefit and loss related payments	16,956,984,811	17,069,679,072
6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts		
7. Commissions, expenses paid and aggregate write-ins for deductions	10,813,399,992	10,617,725,500
8. Dividends paid to policyholders		
9. Federal and foreign income taxes paid (recovered) net of \$ 85,638,573 tax on capital gains (losses)	1,055,760,565	452,972,207
10. Total (Lines 5 through 9)	28,826,145,368	28,160,376,779
11. Net cash from operations (Line 4 minus Line 10)	3,847,437,957	3,012,582,628
Cash from Investments		
12. Proceeds from investments sold, matured or repaid:		
12.1 Bonds	21,134,460,833	21,779,199,951
12.2 Stocks	4,329,242,448	4,205,938,947
12.3 Mortgage loans	8,532,607	170,242,532
12.4 Real estate	36,989	1,358,389
12.5 Other invested assets	557,296,619	487,863,818
12.6 Net gains or (losses) on cash, cash equivalents and short-term investments	10,504	(955,433)
12.7 Miscellaneous proceeds	2,676,281	33,037,787
12.8 Total investment proceeds (Lines 12.1 to 12.7)	26,032,256,282	26,676,685,991
13. Cost of investments acquired (long-term only):		
13.1 Bonds	24,048,676,743	21,793,744,511
13.2 Stocks	4,269,509,430	4,553,644,689
13.3 Mortgage loans	122,680,000	154,863,921
13.4 Real estate	18,380,570	32,878,600
13.5 Other invested assets	909,127,037	921,319,044
13.6 Miscellaneous applications	58,159,028	4,492,250
13.7 Total investments acquired (Lines 13.1 to 13.6)	29,424,542,808	27,460,942,995
14. Net increase (decrease) in contract loans and premium notes		
15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14)	(3,392,286,527)	(784,257,004)
Cash from Financing and Miscellaneous Sources		
16. Cash provided (applied):		
16.1 Surplus notes, capital notes		
16.2 Capital and paid in surplus, less treasury stock		78,676,808
16.3 Borrowed funds		
16.4 Net deposits on deposit-type contracts and other insurance liabilities		
16.5 Dividends to stockholders	1,612,517,000	1,676,068,254
16.6 Other cash provided (applied)	5,946,878	290,746,979
17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6)	(1,606,570,122)	(1,306,644,467)
RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS		
18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17)	(1,151,418,692)	921,681,157
19. Cash, cash equivalents and short-term investments:		
19.1 Beginning of year	1,234,704,555	313,023,398
19.2 End of period (Line 18 plus Line 19.1)	83,285,864	1,234,704,555

Note: Supplemental disclosures of cash flow information for non-cash transactions:

20.0001. Portfolio investments exchanged	1,118,565,238	1,094,534,270
20.0002. Change in payable for securities acquired	447,825,119	394,626,493
20.0003. Decrease in commitment on low income housing investments	94,667,901	9,962,884
20.0004. Portfolio bonds exchanged	79,976,881	44,119,169
20.0005. Reinvestment of non-cash distributions from other invested assets	66,564,851	
20.0006. Donations	50,587,871	29,120,602
20.0007. Change in receivable for securities sold	22,500,000	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

Note: Supplemental disclosures of cash flow information for non-cash transactions:

20.0008. Stock dividends received	14,514,200	26,865,020
20.0009. Change in receivable from securities sold	3,969,092	60,645,718
20.0010. Portfolio Investments Exchanged	1,188,946	
20.0011. Stock dividends received - a return of capital	1,117,127	
20.0012. Change in receivable for securities sold	342,626	461,535
20.0013. Dividends to parent in the form of non-cash invested assets		239,228,746
20.0014. Exchange traded funds portfolio exchanged		157,019,074
20.0015. Other invested assets sold		53,585,788
20.0016. Transfer of assets/liabilities related to commutation		36,147,174
20.0017. Dividends received on limited partnership		8,780,759
20.0018. Capital contribution to subsidiaries in the form of non-cash invested assets		1,954,323
20.0019. Real estate capital expenditure		257,748
20.0020. Contribution to limited partnership		13,479
20.0021. Accounts Receivable for Long-Term Bonds		(2,730,000)

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 1 - PREMIUMS EARNED

Line of Business	1	2	3	4
	Net Premiums Written per Column 6, Part 1B	Unearned Premiums Dec. 31 Prior Year - per Col. 3, Last Year's Part 1	Unearned Premiums Dec. 31 Current Year - per Col. 5 Part 1A	Premiums Earned During Year (Cols. 1 + 2 - 3)
1. Fire	38,195,398	17,017,506	22,231,524	32,981,380
2. Allied lines	2,096,431	1,098,219	1,062,898	2,131,752
3. Farmowners multiple peril				
4. Homeowners multiple peril	7,676,334,195	4,138,156,075	4,178,519,411	7,635,970,880
5. Commercial multiple peril	629,832,667	340,820,887	331,299,739	639,353,615
6. Mortgage guaranty				
8. Ocean marine	5,490,329	2,454,545	2,526,363	5,418,511
9. Inland marine	197,311,744	99,912,752	97,866,031	199,358,465
10. Financial guaranty				
11.1 Medical professional liability - occurrence				
11.2 Medical professional liability - claims-made				
12. Earthquake	2,749,922	1,573,072	1,391,397	2,831,596
13. Group accident and health				
14. Credit accident and health (group and individual)				
15. Other accident and health				
16. Workers' compensation	125,350	2,050	420	126,980
17.1 Other liability - occurrence	334,129,387	160,305,848	170,476,635	323,958,599
17.2 Other liability - claims-made				
17.3 Excess workers' compensation				
18.1 Products liability - occurrence	662,175	374,533	289,093	747,615
18.2 Products liability - claims-made				
19.1, 19.2 Private passenger auto liability	12,462,339,391	3,217,225,015	3,290,332,874	12,389,231,532
19.3, 19.4 Commercial auto liability	281,979,734	144,185,838	142,730,414	283,435,168
21. Auto physical damage	8,669,824,283	2,282,397,541	2,361,500,728	8,790,721,096
22. Aircraft (all perils)				
23. Fidelity	8,542	5,965	3,946	10,561
24. Surety	2,897	1,484	1,484	2,897
26. Burglary and theft				
27. Boiler and machinery				
28. Credit				
29. International				
30. Warranty	3,660,657		3,083,072	577,585
31. Reinsurance - nonproportional assumed property				
32. Reinsurance - nonproportional assumed liability				
33. Reinsurance - nonproportional assumed financial lines				
34. Aggregate write-ins for other lines of business	27,711,906	5,659,308	5,367,701	28,003,514
35. TOTALS	30,532,455,007	10,411,190,438	10,608,683,729	30,334,961,716
DETAILS OF WRITE-INS				
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	27,711,906	5,659,308	5,367,701	28,003,514

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 1A - RECAPITULATION OF ALL PREMIUMS

Line of Business	1 Amount Unearned (Running One Year or Less from Date of Policy) (a)	2 Amount Unearned (Running More Than One Year from Date of Policy) (a)	3 Earned But Unbilled Premium	4 Reserve for Rate Credits and Retrospective Adjustments Based on Experience	5 Total Reserve for Unearned Premiums Cols. 1 + 2 + 3 + 4
1. Fire	22,231,524				22,231,524
2. Allied lines	1,062,898				1,062,898
3. Farmowners multiple peril					
4. Homeowners multiple peril	4,178,519,411				4,178,519,411
5. Commercial multiple peril	331,299,739				331,299,739
6. Mortgage guaranty					
8. Ocean marine	2,526,363				2,526,363
9. Inland marine	97,868,031				97,868,031
10. Financial guaranty					
11.1 Medical professional liability - occurrence					
11.2 Medical professional liability - claims-made					
12. Earthquake	1,391,397				1,391,397
13. Group accident and health					
14. Credit accident and health (group and individual)					
15. Other accident and health					
16. Workers' compensation	420				420
17.1 Other liability - occurrence	170,476,635				170,476,635
17.2 Other liability - claims-made					
17.3 Excess workers' compensation					
18.1 Products liability - occurrence	289,093				289,093
18.2 Products liability - claims-made					
19.1, 19.2 Private passenger auto liability	3,290,332,874				3,290,332,874
19.3, 19.4 Commercial auto liability	142,730,414				142,730,414
21. Auto physical damage	2,361,500,728				2,361,500,728
22. Aircraft (all perils)					
23. Fidelity	3,946				3,946
24. Surety	1,484				1,484
26. Burglary and theft					
27. Boiler and machinery					
28. Credit					
29. International					
30. Warranty	3,083,072				3,083,072
31. Reinsurance - nonproportional assumed property					
32. Reinsurance - nonproportional assumed liability					
33. Reinsurance - nonproportional assumed financial lines					
34. Aggregate write-ins for other lines of business	5,367,701				5,367,701
35. TOTALS	10,608,683,729				10,608,683,729
36. Accrued retrospective premiums based on experience					
37. Earned but unbilled premiums					
38. Balance (Sum of Line 35 through 37)					10,608,683,729
DETAILS OF WRITE-INS					
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	5,367,701				5,367,701

(a) State here basis of computation used in each case Monthly pro rata

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 1B - PREMIUMS WRITTEN

Line of Business	1 Direct Business (a)	Reinsurance Assumed		Reinsurance Ceded		6 Net Premiums Written Cols. 1+2+3-4-5
		2 From Affiliates	3 From Non-Affiliates	4 To Affiliates	5 To Non-Affiliates	
1. Fire	30,143,496		9,019,116		967,214	38,195,398
2. Allied lines	263,384,013		(31,525)		261,256,057	2,096,431
3. Farmowners multiple peril						
4. Homeowners multiple peril	7,957,402,620		27,276,251		308,344,676	7,676,334,195
5. Commercial multiple peril	643,307,404		1,521,712		14,986,449	829,832,667
6. Mortgage guaranty						
8. Ocean marine	5,491,914		(291)		1,293	5,490,329
9. Inland marine	197,329,988		110,518		128,782	197,311,744
10. Financial guaranty						
11.1 Medical professional liability - occurrence						
11.2 Medical professional liability - claims-made						
12. Earthquake	2,967,909				217,988	2,749,922
13. Group accident and health						
14. Credit accident and health (group and individual)						
15. Other accident and health						
16. Workers' compensation	76,537		48,813			125,350
17.1 Other liability - occurrence	338,432,910			1,442,293	2,861,230	334,129,387
17.2 Other liability - claims-made						
17.3 Excess workers' compensation						
18.1 Products liability - occurrence	627,307		34,868			662,175
18.2 Products liability - claims-made						
19.1, 19.2 Private passenger auto liability	12,619,783,831		9,575,932		167,020,372	12,462,339,391
19.3, 19.4 Commercial auto liability	263,235,475		2,510,054		3,765,795	261,979,734
21. Auto physical damage	8,896,998,331		10,312,344		37,486,382	8,869,824,283
22. Aircraft (all perils)						
23. Fidelity	8,542					8,542
24. Surety	2,885		14		3	2,897
26. Burglary and theft						
27. Boiler and machinery	3,989,620				3,989,620	
28. Credit	1,939,062			1,939,062		
29. International						
30. Warranty	6,268		3,660,657	6,268		3,660,657
31. Reinsurance - nonproportional assumed property	XXX					
32. Reinsurance - nonproportional assumed liability	XXX					
33. Reinsurance - nonproportional assumed financial lines	XXX					
34. Aggregate write-ins for other lines of business	27,711,906					27,711,906
35. TOTALS	31,272,840,018		64,038,463	3,387,623	801,035,852	30,532,455,007
DETAILS OF WRITE-INS						
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	27,711,906					27,711,906

(a) Does the company's direct premiums written include premiums recorded on an installment basis? Yes [] No [X]

If yes: 1. The amount of such installment premiums \$

2. Amount at which such installment premiums would have been reported had they been reported on an annualized basis \$

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2 - LOSSES PAID AND INCURRED

Line of Business	Losses Paid Less Salvage							
	1	2	3	4	5	6	7	8
	Direct Business	Reinsurance Assumed	Reinsurance Recovered	Net Payments (Cols. 1 + 2 - 3)	Net Losses Unpaid (Part 2A, Col. 8)	Net Losses Unpaid Prior Year	Losses Incurred Current Year (Cols. 4 + 5 - 6)	Percentage of Losses Incurred (Col. 7, Part 2) to Premiums Earned (Col. 4, Part 1)
1. Fire	15,455,655	170,888	1,548	15,284,995	12,386,361	10,423,597	17,590,259	53.3
2. Allied lines	1,106,005,224	5,577	1,105,487,164	514,738	1,112,665	1,137,409	499,994	23.0
3. Farmowners multiple peril	4,224,713,641	11,991,663	46,449,859	4,190,255,445	1,914,926,733	1,752,441,405	4,352,740,773	57.0
4. Homeowners multiple peril	367,639,332	808,468	1,542,632	365,905,188	271,624,466	295,203,555	343,326,068	53.7
5. Commercial multiple peril								
6. Mortgage guaranty								
7. Ocean marine	5,527,911	13,062	(1,504)	5,542,477	2,158,302	613,787	7,084,993	130.8
8. Inland marine	78,059,039	(2,111)	5,895,065	72,160,842	18,818,150	16,749,330	74,223,063	37.2
9. Financial guaranty								
10. Medical professional liability - occurrence		55,814	(574)	57,388	111,364	46,533	122,219	
11. Medical professional liability - claims-made								
11.2 Earthquake	1,325,243		438	1,324,805	1,075,478	1,708,210	891,073	23.6
12. Group accident and health								
13. Credit accident and health (group and individual)								
14. Other accident and health								
15. Workers' compensation	1,964,583	3,887,964	1,568,241	4,303,306	67,542,602	72,893,635	11,047,727	(825.1)
16. Other liability - occurrence	204,525,178	11,624,124	6,421,643	209,727,659	842,147,310	853,159,172	198,715,797	51.3
17.1 Other liability - claims-made								
17.2 Excess workers' compensation								
17.3 Products liability - occurrence	88,435,861	32,271,459	35,108,438	64,618,882	798,824,535	801,783,380	61,660,038	8,247.6
18.1 Products liability - claims-made								
19.1, 19.2 Private passenger auto liability	7,163,876,247	7,750,808	187,130,635	6,984,696,420	9,814,173,614	9,480,267,053	7,318,402,981	59.1
19.3, 19.4 Commercial auto liability	185,271,122	1,700,465	3,689,978	183,887,608	408,384,608	409,755,959	181,916,257	64.2
20. Auto physical damage	4,850,375,409	6,289,038	181,493	4,855,522,954	283,289,894	215,281,823	4,923,510,825	56.0
21. Aircraft (all perils)		252,527		252,527	2,433,635	2,610,257	75,894	
22. Fidelity	13,867		70	13,797	59,599	1,007	72,389	665.4
23. Surety		(1,361)	(53,509)	52,128	67,651	52,128	16,524	1,799.5
24. Burglary and theft	16,576			16,576	1,006	1,057		
25. Boiler and machinery	1,492,694		1,492,694		1,086,065	1,159,377	(73,262)	
26. Credit	6,193,309		6,193,309					
27. Intentional								
28. Warranty	38,345		38,345					
29. Reinsurance - nonproportional assumed property	XXX							
30. Reinsurance - nonproportional assumed liability	XXX	4,384		4,384	160,902	96,710	56,576	
31. Reinsurance - nonproportional assumed financial lines	XXX	176,480		176,480	2,743,207	3,405,242	(485,555)	
32. Aggregate write-ins for other lines of business								
33. TOTALS	11,217			11,217	1,667	4,243	8,841	0.0
34. DETAILS OF WRITE-INS								
35. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	18,280,967,454	76,970,349	1,402,107,985	16,955,849,818	14,443,130,133	13,919,815,002	17,479,164,949	57.6
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	11,217			11,217	1,667	4,243	8,842	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

UNDERWRITING AND INVESTMENT EXPENSES

PART 2A - UNPAID LOSSES AND LOSS ADJUSTMENT EXPENSES

Line of Business	Reported Losses				Incurred But Not Reported		7	8	9
	1	2	3	4	5	6			
	Direct	Reinsurance Assumed	Deductible Reinsurance Recoverable	Net Losses Excl. Incurred But Not Reported (Cols. 1 + 2 - 3)	Direct	Reinsurance Assumed	Reinsurance Ceded	Net Losses Unpaid (Cols. 4 + 5 + 6 - 7)	Net Unpaid Loss Adjustment Expenses
1. Fire	3,854,837	1,447,250	17,123,347	5,302,065	6,826,974	156,335	36,584	12,388,361	3,015,039
2. Allied lines	17,180,288	375,214		426,155	71,136,170	176,620	70,626,280	1,112,665	16,446,390
3. Farmowners multiple peril	939,832,989	4,377,376	10,065,053	934,453,322	994,593,891	2,839	13,805,120	1,914,926,733	447,160,080
4. Homeowners multiple peril	121,456,474	304,098	141,895	121,616,667	150,179,154	183	173,568	271,624,466	89,518,422
5. Commercial multiple peril									
6. Mortgage guaranty									
7. Ocean marine	646,832	282,308	25	939,114	1,106,235	137,673	26,720	2,156,302	302,311
8. Inland marine	8,200,325	12,105	385,021	7,827,408	11,163,230		172,487	18,818,150	5,668,357
9. Financial guaranty									
10. Medical professional liability - occurrence		80,723		80,723		38,020	7,379	111,384	10,346
11.1 Medical professional liability - claims-made									
12. Earthquake									
13. Group accident and health	269,291		107	269,183	806,678		384	1,075,478	124,442
14. Credit accident and health (group and individual)								(a)	
15. Other accident and health									
16. Workers' compensation	30,087,921	23,350,922	13,247,023	40,181,820	17,044,032	11,420,006	1,113,256	67,542,602	7,980,139
17.1 Other liability - occurrence	185,788,217	39,701,097	17,094,547	208,394,763	594,873,418	59,600,082	20,625,357	842,147,310	108,929,445
17.2 Other liability - claims-made									
17.3 Excess workers' compensation									
18.1 Products liability - occurrence	449,614,408	116,946,825	204,894,239	381,666,984	214,425,306	326,056,031	103,363,796	799,824,535	206,438,243
18.2 Products liability - claims-made									
19.1, 19.2 Private passenger auto liability	13,319,074,537	9,826,874	4,889,500,764	8,429,400,647	2,289,516,622	8,001,889	912,747,545	9,814,173,614	2,902,609,729
19.3, 19.4 Commercial auto liability	322,286,599	2,861,271	12,859,496	312,288,374	96,717,463	755,292	1,377,522	408,364,608	64,992,393
20. Auto physical damage	510,121,176	273,322	1,500	510,392,998	(226,333,911)	(189,389)	4	283,289,684	95,942,815
21. Aircraft (all perils)		1,441,352		1,441,352		1,045,843	53,560	2,433,655	99,275
22. Fidelity	58,518			58,518	1,081			59,599	9,799
23. Surety	67,651			67,651				67,651	2,723
24. Burglary and theft	856			856	150			1,006	5,613
25. Boiler and machinery	263,496		322,846	(59,350)	1,146,017		582	1,086,065	396,862
26. Credit	402,944		402,944		624,656				
27. International									
28. Warranty	1,684		1,684						
29. Reinsurance - nonproportional assumed property									
30. Reinsurance - nonproportional assumed liability	XXX	84,685		84,685	XXX	76,217	314	160,302	2,404
31. Reinsurance - nonproportional assumed financial lines	XXX	1,964,240		1,964,240	XXX	778,967		2,743,207	17,999
32. Aggregate write-ins for other lines of business	XXX				XXX				
33. TOTALS	15,909,210,338	203,339,962	5,176,046,464	10,339,503,508	4,223,324,870	408,357,480	1,125,055,723	14,443,130,134	3,929,682,866
34. DETAILS OF WRITE-INS									
3499. Totals (Lines 3401 thru 3498) (Line 34 above)	1,277			1,277	380			1,667	530

(a) Including \$ for present value of life indemnity claims.

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**UNDERWRITING AND INVESTMENT EXHIBIT**

PART 3 - EXPENSES

	1 Loss Adjustment Expenses	2 Other Underwriting Expenses	3 Investment Expenses	4 Total
1. Claim adjustment services:				
1.1 Direct	835,004,807			835,004,807
1.2 Reinsurance assumed	13,438,030			13,438,030
1.3 Reinsurance ceded	5,253,884			5,253,884
1.4 Net claim adjustment service (1.1 + 1.2 - 1.3)	843,188,753			843,188,753
2. Commission and brokerage:				
2.1 Direct excluding contingent		2,694,306,066		2,694,306,066
2.2 Reinsurance assumed, excluding contingent		7,732,973		7,732,973
2.3 Reinsurance ceded, excluding contingent		42,487,421		42,487,421
2.4 Contingent - direct		901,469,842		901,469,842
2.5 Contingent - reinsurance assumed				
2.6 Contingent - reinsurance ceded				
2.7 Policy and membership fees				
2.8 Net commission and brokerage (2.1 + 2.2 - 2.3 + 2.4 + 2.5 - 2.6 + 2.7)		3,561,021,460		3,561,021,460
3. Allowances to managers and agents	9	80,025,742	70	80,025,821
4. Advertising	3,425,789	713,760,265		717,186,034
5. Boards, bureaus and associations	3,970,657	17,956,213		21,926,870
6. Surveys and underwriting reports	2	170,156,923	419	170,157,344
7. Audit of assureds' records				
8. Salary and related items:				
8.1 Salaries	1,310,492,229	1,109,295,685	57,092,618	2,476,880,511
8.2 Payroll taxes	95,965,832	71,872,394	2,696,882	170,535,108
9. Employee relations and welfare	242,942,183	232,979,835	7,200,285	483,122,302
10. Insurance	4,046,290	2,216,094	58,078	6,320,462
11. Directors' fees				
12. Travel and travel items	88,723,134	50,345,115	869,918	139,938,167
13. Rent and rent items	79,473,390	94,342,850	(917,320)	172,898,920
14. Equipment	10,437,506	35,461,795	550,708	46,450,009
15. Cost or depreciation of EDP equipment and software	62,916,119	191,018,189	2,929,118	256,863,435
16. Printing and stationery	8,264,902	20,216,532	2,849,249	31,330,682
17. Postage, telephone and telegraph, exchange and express	41,243,723	127,526,121	582,231	169,352,075
18. Legal and auditing	1,493,465	37,623,777	4,808,451	43,925,693
19. Totals (Lines 3 to 18)	1,953,395,210	2,954,797,519	78,720,704	4,986,913,433
20. Taxes, licenses and fees:				
20.1 State and local insurance taxes deducting guaranty association credits of \$ 0		715,339,356		715,339,356
20.2 Insurance department licenses and fees		25,900,564		25,900,564
20.3 Gross guaranty association assessments		780,794		780,794
20.4 All other (excluding federal and foreign income and real estate)		33,147,793		33,147,793
20.5 Total taxes, licenses and fees (20.1 + 20.2 + 20.3 + 20.4)		775,168,506		775,168,506
21. Real estate expenses			32,211,730	32,211,730
22. Real estate taxes			998,500	998,500
23. Reimbursements by uninsured plans				
24. Aggregate write-ins for miscellaneous expenses	660,585,338	570,693,381	2,243,510	1,233,522,229
25. Total expenses incurred	3,457,169,301	7,861,880,867	114,174,444	(a) 11,433,024,612
26. Less unpaid expenses - current year	3,929,632,856	1,546,157,571	87,603,129	5,563,393,556
27. Add unpaid expenses - prior year	3,802,179,886	1,215,094,214	91,838,305	5,109,112,385
28. Amounts receivable relating to uninsured plans, prior year				
29. Amounts receivable relating to uninsured plans, current year				
30. TOTAL EXPENSES PAID (Lines 25 - 26 + 27 - 28 + 29)	3,329,716,301	7,530,617,510	118,409,620	10,978,743,431
DETAILS OF WRITE-INS				
2499. Totals (Lines 2401 thru 2403 plus 2498)(Line 24 above)	660,585,338	570,693,381	2,243,510	1,233,522,229

(a) Includes management fees of \$ to affiliates and \$ to non-affiliates.

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**EXHIBIT OF NET INVESTMENT INCOME**

	1 Collected During Year	2 Earned During Year
1. U.S. Government bonds	(a) 29,710,582	33,215,427
1.1 Bonds exempt from U.S. tax	(a) 85,196,918	93,028,849
1.2 Other bonds (unaffiliated)	(a) 834,486,708	833,161,037
1.3 Bonds of affiliates	(a)	
2.1 Preferred stocks (unaffiliated)	(b) 5,287,940	5,623,695
2.11 Preferred stocks of affiliates	(b)	
2.2 Common stocks (unaffiliated)	80,790,847	84,675,792
2.21 Common stocks of affiliates	709,900,957	709,902,456
3. Mortgage loans	(c) 11,779,237	12,104,194
4. Real estate	(d) 74,430,038	74,430,038
5. Contract loans		
6. Cash, cash equivalents and short-term investments	(e) 19,579,806	16,907,380
7. Derivative instruments	(f) (4,110,410)	(4,056,192)
8. Other invested assets	297,759,651	257,214,959
9. Aggregate write-ins for investment income	(3,768,223)	(3,768,223)
10. Total gross investment income	2,141,044,050	2,112,439,331
11. Investment expenses		(g) 113,176,944
12. Investment taxes, licenses and fees, excluding federal income taxes		(g) 998,500
13. Interest expense		(h) 206,712
14. Depreciation on real estate and other invested assets		(i) 28,626,701
15. Aggregate write-ins for deductions from investment income		
16. Total deductions (Lines 11 through 15)		143,007,858
17. Net investment income (Line 10 minus Line 16)		1,969,431,474
DETAILS OF WRITE-INS		
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	(3,768,223)	(3,768,223)
1599. Totals (Lines 1501 thru 1503 plus 1598) (Line 15, above)		

(a) Includes \$ 32,478,089 accrual of discount less \$ 149,624,405 amortization of premium and less \$ 37,597,467 paid for accrued interest on purchases.

(b) Includes \$ accrual of discount less \$ 31,036 amortization of premium and less \$ paid for accrued dividends on purchases.

(c) Includes \$ 2,235 accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.

(d) Includes \$ 67,975,801 for company's occupancy of its own buildings; and excludes \$ interest on encumbrances.

(e) Includes \$ 3,282,402 accrual of discount less \$ 1,820,805 amortization of premium and less \$ 123,270 paid for accrued interest on purchases.

(f) Includes \$ 1,267,464 accrual of discount less \$ 1,195,980 amortization of premium.

(g) Includes \$ investment expenses and \$ investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.

(h) Includes \$ (14,720) interest on surplus notes and \$ interest on capital notes.

(i) Includes \$ 28,626,701 depreciation on real estate and \$ depreciation on other invested assets.

EXHIBIT OF CAPITAL GAINS (LOSSES)

	1 Realized Gain (Loss) On Sales or Maturity	2 Other Realized Adjustments	3 Total Realized Capital Gain (Loss) (Columns 1 + 2)	4 Change in Unrealized Capital Gain (Loss)	5 Change in Unrealized Foreign Exchange Capital Gain (Loss)
1. U.S. Government bonds	(2,860,531)		(2,860,531)		
1.1 Bonds exempt from U.S. tax	1,994,400	(224,942)	1,769,458	(354,022)	
1.2 Other bonds (unaffiliated)	104,943,714	(8,397,877)	96,545,838	20,720,314	780,402
1.3 Bonds of affiliates					
2.1 Preferred stocks (unaffiliated)	776,087	(633,599)	142,488	10,163,125	766,129
2.11 Preferred stocks of affiliates					
2.2 Common stocks (unaffiliated)	227,656,892	(86,135,219)	161,521,673	335,889,815	91,624,407
2.21 Common stocks of affiliates				424,873,751	
3. Mortgage loans					
4. Real estate	36,989		36,989		
5. Contract loans					
6. Cash, cash equivalents and short-term investments	(283,006)	(305)	(283,313)	293,815	
7. Derivative instruments	(6,307,063)		(6,307,063)	55,525	(19,126,023)
8. Other invested assets	6,722,306	(17,559,498)	(10,837,193)	245,302,359	20,064,758
9. Aggregate write-ins for capital gains (losses)	37,292		37,292		
10. Total capital gains (losses)	332,717,079	(92,961,441)	239,755,638	1,036,944,682	94,109,673
DETAILS OF WRITE-INS					
0999. Totals (Lines 0901 thru 0903 plus 0998) (Line 9, above)	37,292		37,292		

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 1

Assumed Reinsurance as of December 31, Current Year (\$000 Omitted)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ID Number	NAIC Company Code	Name of Reinsured	Comptroller Jurisdiction	Assumed Premium	Paid Losses and Loss Adjustment Expenses	Known Case Losses and LAE	Cols. 6 + 7	Contingent Commissions Payable	Assumed Premiums Receivable	Unearned Premium	Funds Held By or Deposited With Reinsured Companies	Letters of Credit Posted	Amount of Assets Pledged or Balances to Secure Letters of Credit	Amount of Assets Pledged or Collateral Held in Trust
0199999	Affiliates - U.S. Intercompany Pooling													
0299999	Affiliates - U.S. Non-Pool - Captive													
0399999	Affiliates - U.S. Non-Pool - Other													
0499999	Total - U.S. Non-Pool													
0599999	Affiliates - Other (Non-U.S.) - Captive													
0699999	Affiliates - Other (Non-U.S.) - Other													
0799999	Total - Other (Non-U.S.)													
0899999	Total - Affiliates													
0999999	Other U.S. Unaffiliated Insurers Reinsurance for which the total of Column 8 is less than \$100,000													
0999999	Total Other U.S. Unaffiliated Insurers			34,357	1,057	197,424	198,481		4,511	19,145				
1099999	Pools and Associations - Reinsurance for which the total of Column 8 is less than \$100,000 - Mandatory Pools			208		14	14			151				
1099999	Total Pools, Associations or Other Similar Facilities - Mandatory Pools			208		16,150	16,150			18,937				
1199999	Pools and Associations - Reinsurance for which the total of Column 8 is less than \$100,000 - Voluntary Pools													
1199999	Total Pools, Associations or Other Similar Facilities - Voluntary Pools				771	4,559	5,330		1					
1299999	Total - Pools and Associations			208	771	20,709	21,481		1	18,937				
1399999	Other Non-U.S. Insurers - Reinsurance for which the total of Column 8 is less than \$100,000													
1399999	Total Other Non-U.S. Insurers			64,039	(31)	4,051	4,020		124	37,081	98			
8999999	Totals			64,039	1,798	222,955	223,982		4,636	37,081	98			

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 2

Premium Portfolio Reinsurance Effectuated or (Canceled) during Current Year

1	2	3	4	5	6
ID Number	NAIC Com- pany Code	Name of Company	State of Contract	Original Premium	Reinsurance Premium
0199999		Total Reinsurance Ceded By Portfolio			
0299999		Total Reinsurance Assumed By Portfolio			

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 3

Ceded Reinsurance as of December 31, Current Year (\$000,000)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
ID Number	NAIC Party Code	Name of Reinsurer	Domiciliary Jurisdiction	Special Code	Reinsurance Premiums Ceded	Paid Losses	Paid LAE	Known Case Loss Reserves	Known Case LAE Reserves	IBNR Loss Reserves	IBNR LAE Reserves	Unearned Premiums	Contingent Commissions	Columns 7 thru 14 Totals	Ceded Balances Payable	Other Amounts Due to Reinsurers	Net Amount Recoverable From Reinsurers [16 + 17]	Funds Held By Company Under Reinsurance Treaties
0399999 Total Authorized - Affiliates - U.S. Intercompany Pool																		
0399999 Total Authorized - Affiliates - U.S. Non-Pool - Captive					3,398			455		832		10,492		11,577	1		11,577	
0399999 Total Authorized - Affiliates - U.S. Non-Pool - Other					3,398			455		832		10,492		11,577	1		11,577	
0499999 Total Authorized - Affiliates - U.S. Non-Pool - Captive																		
0499999 Total Authorized - Affiliates - U.S. Non-Pool - Other																		
0599999 Total Authorized - Affiliates - Other (Non-U.S.) - Captive																		
0599999 Total Authorized - Affiliates - Other (Non-U.S.) - Other																		
0799999 Total Authorized - Affiliates - Other (Non-U.S.) - Captive																		
0799999 Total Authorized - Affiliates - Other (Non-U.S.) - Other																		
0999999 Total Authorized - Affiliates					3,398			455		832		10,492		11,577	1		11,577	
0999999 Total Authorized - Other U.S. Unaffiliated Insurers (Under \$100,000)					326													
0999999 Total Authorized - Other U.S. Unaffiliated Insurers					84,562	7,481	2,452	160,950	44,678	51,987	10,862	5,476	2,260	285,085	1,078		285,085	330
0999999 Total Authorized - Pools - Mandatory Pools					446,236	53,857	309	4,886,727	5,595	894,802	2,063	186,853		6,143,186	13,873		6,129,312	
1199999 Total Authorized - Pools - Voluntary Pools																		
1299999 Total Authorized - Other Non-U.S. Insurers					794													
1299999 Total Authorized - Other Non-U.S. Insurers (Under \$100,000)					120,058	4,650	2,088	67,148	25,241	44,545	12,055	241		155,988	14,852		155,988	198
1399999 Total Authorized - Other Non-U.S. Insurers					853,244	86,027	4,828	5,126,328	75,983	1,091,675	21,990	265,052	2,250	6,596,836			6,581,885	528
1599999 Total Unauthorized - Affiliates - U.S. Intercompany Pooling																		
1599999 Total Unauthorized - Affiliates - U.S. Non-Pool - Captive																		
1599999 Total Unauthorized - Affiliates - U.S. Non-Pool - Other																		
1799999 Total Unauthorized - Affiliates - U.S. Non-Pool - Captive																		
1799999 Total Unauthorized - Affiliates - U.S. Non-Pool - Other																		
1999999 Total Unauthorized - Affiliates - Other (Non-U.S.) - Captive																		
1999999 Total Unauthorized - Affiliates - Other (Non-U.S.) - Other																		
2099999 Total Unauthorized - Affiliates - Other (Non-U.S.) - Other																		
2199999 Total Unauthorized - Affiliates																		
2299999 Total Unauthorized - Other U.S. Unaffiliated Insurers (Under \$100,000)																		
2299999 Total Unauthorized - Other U.S. Unaffiliated Insurers						5,965	52	1,569	265	682	69			8,524			8,524	(26)
2399999 Total Unauthorized - Pools - Mandatory Pools																		
2399999 Total Unauthorized - Pools - Voluntary Pools						278	220	338	292	1,417	843			2,907			2,907	18
2599999 Total Unauthorized - Other Non-U.S. Insurers (Under \$100,000)					541													
2599999 Total Unauthorized - Other Non-U.S. Insurers					81,190	8,974	1,620	48,751	16,013	31,261	7,510	33		114,181	66		114,085	3,762
2699999 Total Unauthorized					131,160	15,118	1,891	50,715	16,529	33,379	7,942	43		128,612	166		128,526	3,742
2799999 Total Certified - Affiliates - U.S. Intercompany Pooling																		
2899999 Total Certified - Affiliates - U.S. Non-Pool - Captive																		
2899999 Total Certified - Affiliates - U.S. Non-Pool - Other																		
3099999 Total Certified - Affiliates - U.S. Non-Pool - Captive																		
3099999 Total Certified - Affiliates - U.S. Non-Pool - Other																		
3299999 Total Certified - Affiliates - Other (Non-U.S.) - Captive																		
3299999 Total Certified - Affiliates - Other (Non-U.S.) - Other																		
3399999 Total Certified - Affiliates - Other (Non-U.S.) - Other																		
3499999 Total Certified - Affiliates																		
3599999 Total Certified - Other U.S. Unaffiliated Insurers (Under \$100,000)																		
3599999 Total Certified - Other U.S. Unaffiliated Insurers																		
3699999 Total Certified - Pools - Mandatory Pools																		
3799999 Total Certified - Pools - Voluntary Pools																		
3899999 Total Certified - Other Non-U.S. Insurers (Under \$100,000)																		
3899999 Total Certified - Other Non-U.S. Insurers																		
4099999 Total Authorized - Unauthorized and Certified					804,425	81,146	6,721	5,176,046	92,719	1,425,054	32,922	206,035	2,250	6,722,448	15,038		6,707,408	4,270
4199999 Total Protected Ceded					804,423	81,145	6,721	5,175,053	92,718	1,425,053	32,922	206,035	2,250	6,722,448	15,038		6,707,408	4,270
3999999 Totals																		

NOTE: Report the five largest provisional commission rates included in the cedant's reinsurance treaties. The commission rate to be reported is by contract with ceded premium in excess of \$50,000.

1	2	3	4
Name of Reinsurer	Commission Rate	Ceded Premium	Affiliated
1. HARTFORD STEEL BOLL INSURANCE COMPANY	30.000	5,263,877	Yes
2. NEW JERSEY INDUSTRIAL CLAIM AND ADJUSTMENT FUND	0.000	493,403	Yes
3. NATIONAL FLOOD INSURANCE PROGRAM	0.000	253,190	Yes
4. LLOYD'S OF LONDON	0.000	149,314	Yes
5. NORTH CAROLINA REINSURANCE FACILITY	0.000	108,708	Yes
		6,068,392	

B. Report the five largest reinsurance recoverables reported in Column 15, due from any one reinsurer based on the total recoverables, Line 9999999, Column 15, the amount of ceded premium, and indicate whether the recoverables are due from an affiliated insurer.

1	2	3	4
Name of Reinsurer	Total Recoverables	Ceded Premium	Affiliated
1. ALLIANCE CASUALTY & LIABILITY ASSOCIATION	5,263,877	5,263,877	Yes
2. NEW JERSEY INDUSTRIAL CLAIM AND ADJUSTMENT FUND	493,403	493,403	Yes
3. NATIONAL FLOOD INSURANCE PROGRAM	253,190	253,190	Yes
4. LLOYD'S OF LONDON	149,314	149,314	Yes
5. NORTH CAROLINA REINSURANCE FACILITY	108,708	108,708	Yes
	6,068,392	6,068,392	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 4

Aging of Ceded Reinsurance as of December 31, Current Year (\$'000 Omitted)

1				2		3		4		5		6					7		8		9		10		11		12		13	
ID		NAIC Company Code		Name of Reinsurer		Domiciliary Jurisdiction		Current		1 to 29 Days		30 to 60 Days		91 to 120 Days		Over 120 Days		Total Overdue Cols. 6 + 7 + 8 + 9		Total Due Cols. 5 + 10		Percentage Overdue Col. 10/Col. 11		Percentage More Than 120 Days Overdue Col. 9/Col. 11						
0199999		Total Authorized - Affiliates - U.S. Intercompany Pool																												
0299999		Total Authorized - Affiliates - U.S. Non-Pool - Captive																												
0399999		Total Authorized - Affiliates - U.S. Non-Pool - Other																												
0499999		Total Authorized - Affiliates - U.S. Non-Pool																												
0599999		Total Authorized - Affiliates - Other (Non-U.S.) - Captive																												
0699999		Total Authorized - Affiliates - Other (Non-U.S.) - Other																												
0799999		Total Authorized - Affiliates - Other (Non-U.S.)																												
0899999		Total Authorized - Affiliates																												
0999999		Total Authorized - Other U.S. Unaffiliated Insurers						8,621		258		285		54		704		1,312		9,933			13.2					7.1		
1099999		Total Authorized - Pools - Mandatory Pools						54,165												54,165										
1199999		Total Authorized - Pools - Voluntary Pools																												
1299999		Total Authorized - Other Non-U.S. Insurers																												
1399999		Total Authorized						5,757		168		280		49		503		1,002		6,750			14.8				7.4			
1499999		Total Unauthorized - Affiliates - U.S. Intercompany Pooling						68,543		427		576		103		1,208		2,314		70,857			3.3				1.7			
1599999		Total Unauthorized - Affiliates - U.S. Non-Pool - Captive																												
1699999		Total Unauthorized - Affiliates - U.S. Non-Pool - Other																												
1799999		Total Unauthorized - Affiliates - U.S. Non-Pool																												
1899999		Total Unauthorized - Affiliates - Other (Non-U.S.) - Captive																												
1999999		Total Unauthorized - Affiliates - Other (Non-U.S.) - Other																												
2099999		Total Unauthorized - Affiliates																												
2199999		Total Unauthorized - Other U.S. Unaffiliated Insurers						81		8		18		2		5,811		5,838		5,918			98.6				98.2			
2299999		Total Unauthorized - Pools - Mandatory Pools																												
2399999		Total Unauthorized - Pools - Voluntary Pools																												
2499999		Total Unauthorized - Other Non-U.S. Insurers						24		6		12		20		428		474		488			95.2			95.9				
2599999		Total Unauthorized						5,516		154		371		61		4,512		5,078		10,594			47.9			48.6				
2699999		Total Certified - Affiliates - U.S. Intercompany Pooling						5,621		147		401		91		10,750		11,389		17,010			87.0			83.2				
2799999		Total Certified - Affiliates - U.S. Non-Pool - Captive																												
2899999		Total Certified - Affiliates - U.S. Non-Pool - Other																												
2999999		Total Certified - Affiliates - U.S. Non-Pool																												
3099999		Total Certified - Affiliates - Other (Non-U.S.) - Captive																												
3199999		Total Certified - Affiliates - Other (Non-U.S.) - Other																												
3299999		Total Certified - Affiliates - Other (Non-U.S.) - Other																												
3399999		Total Certified - Affiliates - Other (Non-U.S.)																												
3499999		Total Certified - Affiliates																												
3599999		Total Certified - Other U.S. Unaffiliated Insurers																												
3699999		Total Certified - Pools - Mandatory Pools																												
3799999		Total Certified - Pools - Voluntary Pools																												
3899999		Total Certified - Other Non-U.S. Insurers																												
3999999		Total Certified																												
4099999		Total Authorized and Unauthorized						74,164		574		976		194		11,958		13,703		87,865			15.6			13.6				
4199999		Total Protected Cells																												
9999999		Totals						74,164		574		976		194		11,958		13,703		87,865			15.6			13.6				

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 5

Provision for Unauthorized Reinsurance as of December 31, Current Year (\$000 Omitted)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
ID Number	NAIC Company Code	Name of Reinsurer	Domestic Jurisdiction	Special Code	Reinsurance Recoverable all Items Schedule F Part 3, Col. 15	Funds Held By Company Under Reinsurance Treaties	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Ceded Balances Payable	Miscellaneous Balances Payable	Trust Funds and Other Allowed Offset Items	Total Collateral and Offsets Allowed (Cols. 7-8+10+11 Excess of Col. 9)	Provision for Unauthorized Reinsurance (Col. 6 Minus Col. 13)	Recoverable Paid Losses & LAE Expenses Over 90 Days past Due not in Dispute	20% of Amount in Dispute Included in Column 6	Provision for Overdue Reinsurance (Col. 14 plus Col. 17)	Total Provision for Reinsurance Ceded to Unauthorized Reinsurers (Col. 18 but not in Excess of Col. 6)	
0199999		Total Affiliates - U.S. Intercompany Pooling						XXX										
0299999		Affiliates - U.S. Non-Pool - Captive						XXX										
0399999		Affiliates - U.S. Non-Pool - Other						XXX										
0499999		Total - U.S. Non-Pool						XXX										
0599999		Affiliates - Other (Non-U.S.) - Captive						XXX										
0699999		Affiliates - Other (Non-U.S.) - Other						XXX										
0799999		Total - Other (Non-U.S.)						XXX										
0899999		Total Affiliates						XXX										
0999999		Total Other U.S. Unaffiliated Insurers				29	59	XXX				254	7,499	5,946	1,163		7,473	
1099999		Total Pools and Associations - Mandatory				19		XXX				12	1,135	463	93		1,154	
1199999		Total Pools and Associations - Voluntary				3,752	71,014	XXX	86			59,304	18,818	4,483	869		18,873	
1299999		Total Other Non-U.S. Insurers				71,122	71,523	XXX	86			59,670	27,452	10,771	2,154		27,603	
1399999		Total Affiliates and Others				3,742	71,523	XXX	86									
1499999		Total Protected Cells						XXX										
9999999		Totals				3,742	71,523	XXX	86			59,570	27,452	10,771	2,154		27,603	

1. Amounts in dispute totaling \$ 187 are included in Column 5.
 2. Amounts in dispute totaling \$ 140 are excluded from Column 16.

(a)

Code	American Bankers Association (ABA) Routing Number	Bank Name

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 6 - SECTION 1

Provision for Reinsurance Ceded to Certified Reinsurers as of December 31, Current Year (\$000 Omitted)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
ID Number	NAIC Company Code	Name of Reinsurer	Dominion Jurisdiction	Certified Reinsurer Rating (1 through 6)	Effective Date of Certified Reinsurer Rating	Percent Collateral Required for Full Credit (0% - 100%)	Net Amount Recoverable from Reinsurers (Sch. F Part 3 Col. 13)	Catastrophe Recoverables Qualifying for Collateral Deferral (Col. 8 - Col. 9)	Recoverables Subject to Collateral Requirements for Full Credit (Col. 8 - Col. 9)	Dollar Amount of Collateral Required (Col. 10 x Col. 7)	Multiple Beneficiary Trust	Funds Held By Company Under Reinsurance Treaties	Letters of Credit	Issuing or Confirming Bank Reference Number (a)	Other Allowable Collateral	Total Collateral Provided (Col. 12 + 13 + 14 + 16)	Percent of Collateral Provided for Net Recoverables Subject to Collateral Requirements (Col. 17 / by Col. 10)	Percent Credit Allowed on Tables Subject to Collateral Requirements (Col. 18 / Col. 7, not to Exceed 100%)	Amount of Credit Allowed for Net Recoverables (Col. 9 + (Col. 10 x Col. 19))	Provision for Reinsurance Ceded to Certified Reinsurers Due to Collateral Deficiency (Col. 8 - Col. 20)
0189999	Total Affiliates - U.S. Intercompany Pooling																			
0289999	Affiliates - U.S. Non-Pool - Captive																			
0389999	Affiliates - U.S. Non-Pool - Other																			
0489999	Total - U.S. Non-Pool																			
0589999	Affiliates - Other (Non-U.S.) - Captive																			
0689999	Affiliates - Other (Non-U.S.) - Other																			
0789999	Total - Other (Non-U.S.)																			
0889999	Total - Affiliates																			
0989999	Total Other U.S. Unaffiliated Insurers																			
1089999	Total Pools and Associations - Mandatory																			
1189999	Total Pools and Associations - Voluntary																			
1289999	Total Other Non-U.S. Insurers																			
1389999	Total Affiliates and Others																			
1489999	Total Protected Cells																			
9989999	Total																			

(a)	Code	American Bankers Association (ABA) Routing Number	Bank Name

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 6 - SECTION 2

Provision for Overdue Reinsurance Ceded to Certified Reinsurers as of December 31, Current Year (\$'000 Omitted)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
ID Number	NAIC Company Code	Name of Reinsurer	Domiciliary Jurisdiction	Reinsurance Recoverable on Paid Loss and LAE More Than 90 Days Overdue (a)	Total Reinsurance Recoverable on Paid Losses and LAE (b)	Amounts Received Prior 90 Days	Percent More Than 90 Days Overdue	20% of Amounts in Col. 5	20% of Dispute Amounts Excluded from Col. 5	Amount of Credit Allowed for Net Recoverables (Sch. F Part 6 Section 1 Col. 20)	Total Collateral Provided (Sch. F Part 6 Section 1 Col. 17) not to Exceed Col. 11	Net Unsecured Recoverable for which Credit is allowed (Col. 11 - Col. 12)	20% of Amount In Col. 13	Provision for Overdue Reinsurance Ceded to Certified Reinsurers (Greater of Col. 9 + Col. 10 or Col. 14) not to Exceed Col. 11
0199999	Total Affiliates - U.S. Intercompany Pooling						XXX							
0299999	Affiliates - U.S. Non-Pool - Captive						XXX							
0399999	Affiliates - U.S. Non-Pool - Other						XXX							
0499999	Total - U.S. Non-Pool						XXX							
0599999	Affiliates - Other (Non-U.S.) - Captive						XXX							
0699999	Affiliates - Other (Non-U.S.) - Other						XXX							
0799999	Total - Other (Non-U.S.)						XXX							
0899999	Total Affiliates						XXX							
0999999	Total Other U.S. Unaffiliated Insurers						XXX							
1099999	Total Pools and Associations - Mandatory						XXX							
1199999	Total Pools and Associations - Voluntary						XXX							
1299999	Total Other Non-U.S. Insurers						XXX							
1399999	Total Affiliates and Others						XXX							
1499999	Total Protected Cells						XXX							
9999999	Totals						XXX							

(a) From Schedule F - Part 4 Columns 8 + 9, total certified, less \$ in dispute.
 (b) From Schedule F - Part 3 Columns 7 + 8, total certified, less \$ in dispute.

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 7

Provision for Overdue Authorized Reinsurance as of December 31, Current Year

1	2	3	4	5	6	7	8	9	10	11
Federal ID Number	NAIC Company Code	Name of Reinsurer	Reinsurance Recoverable on Paid Losses and LAE More Than 90 Days Overdue (a)	Total Reinsurance Recoverable on Paid Losses and LAE (b)	Amounts Received Prior 90 Days	Col. 4 divided by (Cols. 5 + 6)	Amounts in Col. 4 for Companies Reporting less than 20% in Col. 7	Amounts in Dispute Excluded from Col. 4 for Companies Reporting less than 20% in Col. 7	20% of Amount in Col. 9	Amount Reported in Col. 9 x 20% + Col. 10
9999999	Totals		1,311,355	16,551,319	13,488,229	XXX	1,072,029			214,408
(a) From Schedule F - Part 4 Columns 8 + 9, total authorized, less \$			In dispute.							
(b) From Schedule F - Part 3 Columns 7 + 8, total authorized, less \$			In dispute.							

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE F - PART 8

Provision for Overdue Reinsurance as of December 31, Current Year

1 Federal ID Number	2 NAIC Com- pany Code	3 Name of Reinsurer	4 Reinsurance Recoverable All Items	5 Funds Held By Company Under Reinsurance Treaties	6 Letters of Credit	7 Ceded Balances Payable	8 Other Miscellaneous Balances	9 Other Allowed Offset Items	10 Sum of Cols. 5 through 9 but not in excess of Col. 4.	11 Col. 4 minus Col. 10	12 Greater of Col. 11 or Schedule F - Part 4 Cols. 6 + 9
9999999 Totals			11,331,874	27,586		5			27,571	11,044,003	11,044,003
1. Total 2. Line 1 x .20 3. Schedule F - Part 7 Col. 11 4. Provision for Overdue Authorized Reinsurance (Lines 2 + 3) 5. Provision for Reinsurance Ceded to Unauthorized Reinsurers (Schedule F - Part 5 Col. 19 x 1000) 6. Provision for Reinsurance Ceded to Certified Reinsurers (Schedule F - Part 6, Section 1, Col. 21 x 1000) 7. Provision for Overdue Reinsurance Ceded to Certified Reinsurers (Schedule F - Part 6, Section 2, Col. 15 x 1000) 8. Provision for Reinsurance (sum Lines 4 + 5 + 6 + 7) [Enter this amount on Page 3, Line 16]											
											11,044,003
											2,220,801
											214,406
											2,435,206
											27,599,889
											30,035,085

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

Schedule H - Part 1 - Analysis of Underwriting Operations

NONE

Schedule H - Part 2 - Reserves and Liabilities

NONE

Schedule H - Part 3 - Test of Prior Year's Claim Reserves and Liabilities

NONE

Schedule H - Part 4 - Reinsurance

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - ANALYSIS OF LOSSES AND LOSS EXPENSES**
SCHEDULE P - PART 1 - SUMMARY

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	Number of Claims Reported Direct and Assumed
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	298,163	127,590	80,362	18,718	26,746		3,399	258,982	XXX
2. 2008	28,062,645	1,924,198	26,138,448	16,593,507	955,855	878,302	19,921	2,505,835	67,792	1,035,707	18,734,277	XXX
3. 2009	27,075,915	1,710,202	25,365,713	15,462,451	583,337	658,842	17,299	2,435,105	52,291	1,029,990	17,903,472	XXX
4. 2010	26,725,507	1,532,573	25,192,934	15,442,996	469,586	663,281	18,368	2,315,854	33,734	1,116,080	17,902,443	XXX
5. 2011	26,383,725	1,316,308	25,067,417	16,529,366	466,079	669,073	11,168	2,394,908	18,720	1,227,509	19,087,381	XXX
6. 2012	26,387,642	1,047,034	25,340,608	16,081,113	1,310,354	613,681	149	2,557,358	77,835	1,290,416	17,873,813	XXX
7. 2013	27,099,010	1,010,968	26,088,042	13,939,099	128,709	586,551	51	2,286,560	11,890	1,278,171	16,853,561	XXX
8. 2014	28,273,757	958,581	27,315,176	14,925,491	110,337	523,058	87	2,127,220	6,178	1,368,443	17,459,168	XXX
9. 2015	29,641,769	907,321	28,734,449	15,293,868	160,900	470,472	58	2,261,749	11,758	1,484,242	17,853,473	XXX
10. 2016	30,531,398	850,480	29,680,918	15,260,672	572,391	289,035	75	2,352,582	36,525	1,476,787	17,293,277	XXX
11. 2017	31,146,334	811,372	30,334,962	12,555,199	1,142,362	123,032	1,638	2,143,417	73,390	977,014	13,604,257	XXX
12. Totals	XXX	XXX	XXX	152,391,925	6,025,200	5,335,690	85,533	23,407,313	380,112	12,287,759	174,634,083	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	3,942,774	3,170,771	957,338	362,966	614,645	86,657	142,288	27,047	239,216	664		2,248,156	XXX
2. 2008	123,100	112,683	83,223	51,768	14,374		14,438	(2)	28,479	1	154	99,183	XXX
3. 2009	157,273	113,078	30,031	20,424	16,680	1	11,830	(2)	28,774		165	111,088	XXX
4. 2010	163,163	127,291	112,216	66,512	18,916		26,108	100	30,935	4	333	157,429	XXX
5. 2011	260,812	185,846	79,639	32,170	27,662	5	33,708	6	33,352		853	217,146	XXX
6. 2012	352,220	220,403	151,003	78,093	38,296	79	49,793	18	40,373	3	5,141	333,090	XXX
7. 2013	486,530	187,359	187,002	60,867	51,288	83	72,971	(67)	42,828	2	6,274	592,375	XXX
8. 2014	859,523	165,538	290,352	99,573	94,864	271	66,242	(150)	53,926	10	11,984	1,098,665	XXX
9. 2015	1,715,491	262,629	386,973	91,526	195,760	783	78,228	(144)	76,187	23	27,055	2,097,843	XXX
10. 2016	2,835,704	366,701	710,188	68,460	301,504	1,465	161,263	108	126,471	42	87,301	3,698,353	XXX
11. 2017	5,215,839	263,647	1,643,680	192,658	482,673	2,888	313,808	560	546,134	3,947	548,785	7,718,435	XXX
12. Totals	16,112,428	5,175,925	4,631,643	1,125,016	1,838,682	92,213	970,877	27,473	1,246,674	4,695	688,046	18,372,763	XXX

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred / Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26 Direct and Assumed	27 Ceded	28 Net	29 Direct and Assumed	30 Ceded	31 Net	32 Loss	33 Loss Expense		35 Losses Unpaid	36 Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	1,366,376	881,780
2. 2008	20,041,258	1,207,798	18,833,459	71.4	62.8	72.1				41,892	57,291
3. 2009	18,800,987	786,427	18,014,560	69.4	46.0	71.0				53,803	57,286
4. 2010	18,773,468	713,586	18,059,872	70.2	46.6	71.7				81,575	75,854
5. 2011	20,028,519	713,992	19,314,527	75.9	54.2	77.1				122,435	94,711
6. 2012	19,893,836	1,686,934	18,206,902	75.4	161.1	71.8				204,727	128,363
7. 2013	17,632,830	386,894	17,245,935	65.1	38.3	66.1				425,308	167,069
8. 2014	18,940,675	381,842	18,558,833	67.0	39.8	67.9				884,763	214,902
9. 2015	20,478,728	527,413	19,951,315	69.1	58.1	68.4				1,748,309	349,533
10. 2016	22,037,398	1,045,768	20,991,630	72.2	123.0	70.7				3,110,731	587,622
11. 2017	23,003,782	1,681,091	21,322,692	73.9	207.2	70.3				8,403,215	1,315,220
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	14,443,180	3,929,633

Note: Parts 2 and 4 are gross of all discounting, including tabular discounting. Part 1 is gross of only nontabular discounting, which is reported in Columns 32 and 33 of Part 1. The tabular discount, if any, is reported in the Notes to Financial Statements which will reconcile Part 1 with Parts 2 and 4.

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 2 - SUMMARY**

Years In Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										DEVELOPMENT	
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 One Year	12 Two Year
1. Prior	8,482,105	8,657,604	8,713,500	8,945,851	9,057,061	9,124,566	9,171,540	9,278,324	9,387,001	9,584,015	177,014	285,892
2. 2008	16,654,832	16,442,155	16,457,669	16,443,383	16,419,332	16,400,730	16,390,486	16,375,765	16,355,483	16,366,937	11,454	(6,828)
3. 2009	XXX	15,940,592	15,881,811	15,714,483	15,670,440	15,610,884	15,657,054	15,602,333	15,602,144	15,602,971	828	638
4. 2010	XXX	XXX	16,322,449	16,033,613	15,877,304	15,845,971	15,781,133	15,758,324	15,760,373	15,746,822	(13,551)	(11,503)
5. 2011	XXX	XXX	XXX	17,457,210	17,139,283	17,047,449	17,011,116	16,951,022	16,930,838	16,904,987	(25,851)	(46,035)
6. 2012	XXX	XXX	XXX	XXX	15,848,772	15,894,222	15,785,113	15,771,543	15,740,724	15,687,010	(53,714)	(84,533)
7. 2013	XXX	XXX	XXX	XXX	XXX	14,937,972	15,035,492	15,078,132	15,017,677	14,928,439	(89,238)	(149,693)
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	16,331,266	16,521,357	16,482,034	16,383,874	(98,160)	(137,484)
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	17,637,929	17,727,961	17,625,180	(102,801)	(12,769)
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	18,743,271	18,549,185	(194,106)	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	18,710,478	XXX	XXX
12. Totals											(388,126)	(164,514)

SCHEDULE P - PART 3 - SUMMARY

Years in Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017		
1. Prior	000	2,686,593	4,345,664	5,338,559	5,955,573	6,384,791	6,723,772	7,020,192	7,322,194	7,554,411	XXX	XXX
2. 2008	10,419,450	13,798,464	14,858,009	15,528,260	15,926,477	16,110,697	16,212,063	16,257,698	16,283,555	16,296,233	XXX	XXX
3. 2009	XXX	9,876,378	13,017,163	14,024,875	14,729,820	15,123,873	15,351,153	15,434,250	15,480,205	15,520,658	XXX	XXX
4. 2010	XXX	XXX	10,021,565	13,076,041	14,173,371	14,838,271	15,259,532	15,473,795	15,570,674	15,620,323	XXX	XXX
5. 2011	XXX	XXX	XXX	11,310,844	14,247,289	15,340,066	16,041,212	16,445,293	16,632,701	16,721,193	XXX	XXX
6. 2012	XXX	XXX	XXX	XXX	10,198,382	12,996,286	14,121,091	14,848,276	15,225,438	15,394,290	XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX	9,275,958	12,180,606	13,348,622	14,019,297	14,378,890	XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	10,436,413	13,488,742	14,644,953	15,338,125	XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	11,000,527	14,353,463	15,603,482	XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	11,657,468	14,977,241	15,534,230	XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	11,534,230	XXX	XXX

SCHEDULE P - PART 4 - SUMMARY

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017
1. Prior	2,822,315	2,338,545	1,941,608	1,760,019	1,486,451	1,275,534	1,025,994	909,199	763,925	709,613
2. 2008	1,702,671	552,851	292,147	207,258	151,138	107,143	79,334	56,567	39,547	45,895
3. 2009	XXX	1,464,046	569,846	356,455	216,694	156,654	110,858	56,829	35,062	21,439
4. 2010	XXX	XXX	1,659,318	778,384	373,666	262,871	167,381	112,706	80,554	71,711
5. 2011	XXX	XXX	XXX	1,769,631	803,312	404,330	270,054	161,514	109,859	81,172
6. 2012	XXX	XXX	XXX	XXX	1,284,446	776,398	408,976	272,858	171,633	122,684
7. 2013	XXX	XXX	XXX	XXX	XXX	1,309,144	775,585	452,680	277,320	199,173
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	1,370,605	780,893	393,184	257,171
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,387,530	708,366	373,819
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,637,124	802,882
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,764,271

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1A - HOMEOWNERS/FARMOWNERS

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	10,117	211	4,021		560		96	14,487	XXX
2. 2008	7,121,870	702,947	6,418,923	4,903,306	66,346	118,931	1,396	749,163	8,467	68,494	5,701,192	1,369,624
3. 2009	6,876,714	588,213	6,288,501	4,277,391	1,121	103,132	239	634,413	4	68,659	5,013,574	1,082,876
4. 2010	6,845,988	561,603	6,284,385	4,268,431	915	102,106	226	612,923	8	75,845	4,982,311	1,070,691
5. 2011	6,930,299	522,791	6,407,508	5,174,014	608	121,212	154	719,514		88,148	6,013,977	1,328,130
6. 2012	7,075,896	509,666	6,566,230	3,978,505	80,893	112,009	112	675,873	16,179	73,630	4,669,204	1,135,857
7. 2013	7,309,280	451,912	6,857,368	3,077,446	461	100,373	39	480,031		75,464	3,657,349	789,581
8. 2014	7,601,487	414,793	7,186,694	3,582,619	1,436	96,763	23	517,278	4	89,770	4,185,197	862,297
9. 2015	7,840,993	395,047	7,445,946	3,480,623	1,278	91,715	2	518,421		75,985	4,069,481	821,401
10. 2016	7,939,611	360,371	7,579,240	3,732,692	429	77,416	2	542,855	(1)	51,342	4,352,532	906,298
11. 2017	7,944,180	307,944	7,636,236	3,334,746	45,245	54,758	1,429	493,078	8,938	16,211	3,826,969	936,577
12. Totals	XXX	XXX	XXX	39,825,889	198,942	982,435	3,622	5,944,111	33,589	663,824	46,516,272	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		Adjusting and Other Unpaid				
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	24,880	591	50,196		2,767		14,783		6,332				
2. 2008	3,986	438	3,054		453		773		3,177		26	11,005	114
3. 2009	4,285	301	2,848		384		1,217		3,341		13	11,573	212
4. 2010	7,025	246	7,774		798		2,628		3,856		13	21,835	288
5. 2011	9,577	640	9,364		976		4,348		3,810		227	27,435	245
6. 2012	15,067	792	12,885		1,644		7,922		4,684		851	41,421	319
7. 2013	28,676	145	15,507		3,510		11,413		4,882		1,793	63,864	635
8. 2014	57,262	281	28,155	(1)	6,434		7,814		5,863		4,755	105,048	1,314
9. 2015	92,699	664	58,197		10,411		12,406	1	7,644	1	8,753	180,692	2,698
10. 2016	156,143	579	157,828		17,373		18,327	1	14,250		22,095	383,342	4,967
11. 2017	544,630	5,387	648,976	13,805	75,571		48,850	89	142,206	3,417	56,463	1,437,537	29,196
12. Totals	944,210	10,065	994,585	13,803	120,320		130,482	89	199,866	3,418	94,990	2,362,087	40,720

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred / Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	Direct and Assumed	30	31	32	33		35 Losses Unpaid	36 Loss Expenses Unpaid
	Direct and Assumed	Ceded	Net		Ceded	Net	Loss	Loss Expense			
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	74,464	23,882
2. 2008	5,788,844	76,646	5,712,197	81.3	10.9	89.0				6,502	4,403
3. 2009	5,026,810	1,664	5,025,146	73.1	0.3	79.9				6,532	4,941
4. 2010	5,005,642	1,396	5,004,146	73.1	0.2	79.6				14,553	7,281
5. 2011	6,042,815	1,402	6,041,412	87.2	0.3	94.3				18,301	9,134
6. 2012	4,808,600	97,975	4,710,625	68.0	19.2	71.7				27,160	14,261
7. 2013	3,721,847	845	3,721,202	50.9	0.1	54.3				44,039	19,815
8. 2014	4,301,988	1,743	4,300,245	56.6	0.4	58.8				85,136	19,911
9. 2015	4,272,116	1,944	4,270,172	54.5	0.5	57.3				150,232	30,459
10. 2016	4,716,884	1,011	4,715,874	59.4	0.3	62.2				313,391	49,951
11. 2017	5,342,816	78,310	5,264,507	67.3	25.4	68.9				1,174,415	263,122
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	1,914,927	447,160

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1B - PRIVATE PASSENGER AUTO LIABILITY/MEDICAL

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	Number of Claims Reported Direct and Assumed
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	119,612	84,055	10,205	370	13,422	1	914	58,814	XXX
2. 2008	10,593,122	575,379	10,017,743	6,349,753	344,283	480,192	15,768	1,043,220	34,655	125,206	7,478,459	2,134,406
3. 2009	10,400,580	556,784	9,843,796	6,563,545	338,191	485,808	14,492	1,045,613	32,560	132,622	7,709,722	2,179,733
4. 2010	10,448,210	475,006	9,973,204	6,723,444	299,521	498,078	14,223	997,580	20,492	146,927	7,884,865	2,211,893
5. 2011	10,347,040	364,202	9,982,838	6,495,838	217,702	484,858	10,067	961,021	9,458	158,379	7,704,489	2,171,505
6. 2012	10,355,681	177,573	10,178,108	8,342,130	92,547	442,655	38	1,008,985	6,885	154,178	7,692,199	2,069,743
7. 2013	10,652,798	173,403	10,479,396	8,387,164	78,912	409,527	13	1,061,443	135	154,251	7,778,075	2,079,097
8. 2014	10,990,270	158,244	10,832,026	6,425,607	67,588	374,617	61	877,108	521	154,027	7,608,161	2,153,360
9. 2015	11,482,512	145,881	11,336,630	6,518,165	74,822	329,272	20	989,177	2,121	153,251	7,758,549	2,331,017
10. 2016	12,059,000	135,212	11,923,788	5,536,237	67,182	179,432	72	986,865	7,465	124,828	6,627,818	2,336,126
11. 2017	12,558,322	154,030	12,404,292	3,043,060	41,988	51,871	18	807,589	957	60,045	3,859,557	2,085,713
12. Totals	XXX	XXX	XXX	60,504,553	1,707,894	3,746,516	55,141	9,790,022	115,351	1,364,628	72,182,706	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		Adjusting and Other Unpaid				
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Salvage and Subrogation Anticipated	Total Net Losses and Expenses Unpaid	Number of Claims Outstanding Direct and Assumed
1. Prior	3,169,960	2,931,651	45,108	235,784	413,532	39	4,861	89	158,456	2		624,152	3,274
2. 2008	114,545	112,189	75,365	51,768	13,393		13,107		21,843	1	79	74,295	561
3. 2009	148,364	112,770	23,428	20,424	15,781	1	10,193		21,891		52	86,471	3,438
4. 2010	150,232	127,045	95,429	66,512	17,567		22,330	103	23,539	4	168	115,431	5,689
5. 2011	238,941	185,215	82,298	32,168	25,521	5	28,383	13	25,780	1	272	183,522	5,732
6. 2012	316,482	219,368	114,158	73,547	34,830	62	39,671	46	30,280	4	3,420	242,394	5,304
7. 2013	426,769	187,227	144,627	80,835	44,848	83	59,064	44	33,171	4	3,320	460,287	7,223
8. 2014	738,860	164,957	206,587	99,415	81,183	250	52,352	40	40,728	11	4,890	855,037	15,061
9. 2015	1,494,487	254,839	230,862	91,168	170,851	699	57,468	167	59,292	28	14,536	1,665,859	35,311
10. 2016	2,526,162	365,464	391,796	64,339	268,063	1,382	127,167	100	98,789	40	42,861	2,978,652	70,819
11. 2017	4,004,101	238,778	907,864	116,786	352,991	2,766	235,956	425	308,568	140	101,085	5,450,684	248,028
12. Totals	13,328,902	4,899,501	2,297,519	912,746	1,436,369	5,287	650,352	1,027	822,437	234	170,684	12,716,783	400,440

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	47,632	578,519
2. 2008	8,111,418	558,664	7,552,754	76.6	97.1	75.4				25,954	48,342
3. 2009	8,314,631	518,438	7,796,193	78.9	93.1	79.2				38,596	47,875
4. 2010	8,528,198	527,902	8,000,296	81.6	111.1	80.2				52,103	63,328
5. 2011	8,322,640	454,629	7,868,011	80.4	124.8	78.8				83,856	79,666
6. 2012	8,327,189	382,596	7,934,593	80.4	221.1	78.0				137,725	104,669
7. 2013	8,566,613	328,252	8,238,361	80.4	189.3	78.6				323,335	136,952
8. 2014	8,797,042	332,844	8,464,198	80.0	210.3	78.1				681,075	173,962
9. 2015	9,849,373	423,965	9,425,408	85.8	290.6	83.1				1,379,342	286,517
10. 2016	10,112,511	506,044	9,606,468	83.9	374.3	80.6				2,488,155	480,497
11. 2017	9,712,089	401,859	9,310,241	77.3	260.9	75.1				4,556,401	894,283
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	9,814,174	2,902,610

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1C - COMMERCIAL AUTO/TRUCK LIABILITY/MEDICAL

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 + 5 + 6 + 7 + 8 + 9)	Number of Claims Reported Direct and Assumed
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	3,244	227	239	1	126		4	3,380	XXX
2. 2008	354,239	3,792	350,447	158,885	1,328	14,518		25,004		1,809	197,079	28,717
3. 2009	303,163	3,774	299,389	162,320	4,314	15,009		25,889		1,917	198,904	25,857
4. 2010	277,895	3,642	274,253	175,588	2,945	15,678		25,135		2,745	213,453	27,616
5. 2011	261,246	3,584	257,662	188,211	2,871	12,634		24,209		1,656	202,182	25,744
6. 2012	244,410	3,581	240,829	133,724	2,793	9,832		21,398		1,458	162,160	23,589
7. 2013	251,329	3,672	247,657	151,882	2,358	12,408		20,426		1,870	182,358	25,929
8. 2014	265,578	4,740	260,837	139,978	2,390	11,305	3	18,918		1,842	165,809	27,306
9. 2015	284,172	4,468	279,703	132,484	4,211	8,025	2	18,907		1,408	155,202	30,452
10. 2016	290,369	8,754	281,615	93,182	1,507	3,604		20,556		1,135	115,835	29,250
11. 2017	288,032	4,597	283,435	37,082	995	503		14,394		580	50,984	20,476
12. Totals	XXX	XXX	XXX	1,356,579	25,940	103,754	6	212,961		16,226	1,647,348	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	10,029	3,327	3,177	362	1,224	1	407	49	937			12,035	53
2. 2008	1,251	6	384		192		45		569		2	2,445	26
3. 2009	1,816	6	1,200		197		139		608		29	3,952	54
4. 2010	2,373	3	2,793		228		299		637		18	6,326	120
5. 2011	6,114		1,719	2	501		158		666		36	9,155	178
6. 2012	12,510	238	2,571	118	902	16	213	8	770	1	21	16,585	134
7. 2013	14,214		2,141	82	1,152		50	12	852		278	18,326	219
8. 2014	34,095	320	6,424	190	3,418	21	445	27	1,229	1	45	45,054	543
9. 2015	68,637	7,122	8,116	300	7,621	64	591	40	1,897	2	41	79,334	1,002
10. 2016	86,671	588	18,076	18	11,505	83	2,470	8	3,106	1	304	121,129	1,566
11. 2017	87,437	1,250	50,863	306	9,135	123	6,115	35	7,194	6	1,338	159,026	3,320
12. Totals	325,148	12,859	97,474	1,378	36,076	308	10,931	179	18,474	10	2,112	473,367	7,215

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	9,517	2,517
2. 2008	200,868	1,335	199,524	58.7	35.2	56.9				1,639	806
3. 2009	207,177	4,321	202,856	68.3	114.5	67.8				3,010	943
4. 2010	222,727	2,948	219,779	80.1	80.9	80.1				5,162	1,163
5. 2011	214,211	2,874	211,338	82.0	80.2	82.0				7,831	1,325
6. 2012	181,920	3,175	178,745	74.4	88.7	74.2				14,724	1,861
7. 2013	203,135	2,452	200,684	80.8	86.8	81.0				16,273	2,053
8. 2014	213,813	2,950	210,863	80.5	82.2	80.8				40,010	5,043
9. 2015	246,278	11,741	234,537	86.7	262.8	83.9				69,332	10,002
10. 2016	239,169	2,204	236,965	82.4	25.2	84.1				104,141	16,988
11. 2017	212,725	2,715	210,010	73.9	59.0	74.1				136,744	22,282
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	408,385	64,982

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1D - WORKERS' COMPENSATION**
(EXCLUDING EXCESS WORKERS' COMPENSATION)
(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	5,873	1,569	596	62	122		1,700	4,959	XXX
2. 2008	(19)	2	(21)					44			44	
3. 2009	(189)		(190)									
4. 2010	131	1	130					3			4	3
5. 2011	19	1	18									1
6. 2012	90		90									
7. 2013	(4)		(4)									
8. 2014	796		796									
9. 2015	215		215									
10. 2016	(677)		(677)									
11. 2017	127		127									
12. Totals	XXX	XXX	XXX	5,873	1,569	596	62	169		1,700	5,006	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	53,439	13,247	28,464	1,113	3,191	1,011	1,713	177	4,299	35		75,522	906
2. 2008													
3. 2009													
4. 2010													
5. 2011													
6. 2012													
7. 2013													
8. 2014													
9. 2015													
10. 2016													
11. 2017													
12. Totals	53,439	13,247	28,464	1,113	3,191	1,011	1,713	177	4,300	35		75,523	906

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	xxx	xxx	xxx	xxx	xxx	xxx			xxx	67,543	7,980
2. 2008	44		44	(225.7)		(208.1)					
3. 2009				0.0		0.0					
4. 2010	4		4	2.9		2.9					
5. 2011				1.1		1.1					
6. 2012				0.1		0.1					
7. 2013				(1.3)		(1.3)					
8. 2014				0.0		0.0					
9. 2015				0.0		0.0					
10. 2016				0.0		0.0					
11. 2017				0.0		0.0					
12. Totals	xxx	xxx	xxx	xxx	xxx	xxx			xxx	67,543	7,980

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1E - COMMERCIAL MULTIPLE PERIL

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10	11	Number of Claims Reported Direct and Assumed
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded	Salvage and Subrogation Received	Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
1. Prior	XXX	XXX	XXX	28,154		11,404		991		27	40,550	XXX
2. 2008	633,686	27,612	606,074	358,438	2,908	14,807	82	50,390		5,695	420,645	61,092
3. 2009	652,591	21,629	630,962	344,427	43	14,420		57,834		8,770	416,638	67,240
4. 2010	659,327	20,148	639,179	369,011	8	14,661		51,539		7,699	435,203	69,729
5. 2011	670,405	18,385	652,020	406,526	1	15,976		50,760		9,783	473,261	83,131
6. 2012	678,050	19,117	658,933	292,682	1,567	14,213		45,537		9,261	350,865	63,593
7. 2013	680,694	17,881	662,813	265,289	17	14,264		43,616		9,179	323,153	54,306
8. 2014	688,493	16,064	672,410	304,134	44	13,400		47,125		10,284	364,815	61,455
9. 2015	699,829	15,630	684,199	315,814	1,727	11,635	35	46,282		10,882	371,969	59,711
10. 2016	675,237	15,934	659,303	317,638	87	7,717		48,149		7,393	373,418	64,243
11. 2017	654,141	14,788	639,354	238,890	8	4,256		38,217		2,817	281,355	57,089
12. Totals	XXX	XXX	XXX	3,241,005	6,410	136,752	116	480,440		81,790	3,851,671	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	27,102		19,025	174	4,148	6	3,417	53	2,600			56,058	297
2. 2008	963		2,521		230		366		543		.9	4,623	12
3. 2009	886		1,273		177		178		471		22	2,985	21
4. 2010	690		3,861		94		650		529		19	5,824	20
5. 2011	1,396		2,726		272		474		640		15	5,508	34
6. 2012	2,985		6,501		419		1,202		908		481	12,014	61
7. 2013	4,206		5,026		665		770		883		34	11,551	85
8. 2014	12,127		16,288		2,162		2,781		2,171		340	35,529	240
9. 2015	22,098	31	11,107		4,225		1,667		2,746		726	41,811	573
10. 2016	18,143	49	23,588		2,635		3,399		3,229		380	50,945	703
11. 2017	31,166	62	58,463		5,283		8,125		11,521		6,435	114,495	2,332
12. Totals	121,761	142	150,179	174	20,308	6	23,029	53	26,241		8,460	341,143	4,378

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred / Premiums Earned)			Nonlabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount		
	26	27	28		29	30	31	32		33	35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net		Loss		Loss Expense	Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	45,953	10,105	
2. 2008	428,257	2,989	425,268	67.6	10.8	70.2				3,484	1,139	
3. 2009	419,666	43	419,623	64.3	0.2	66.5				2,158	827	
4. 2010	440,835	8	440,827	66.9	0.0	69.0				4,351	1,273	
5. 2011	478,770	1	478,768	71.4	0.0	73.4				4,122	1,385	
6. 2012	364,445	1,567	362,878	53.7	8.2	55.1				9,486	2,528	
7. 2013	334,720	17	334,703	49.2	0.1	50.5				9,232	2,318	
8. 2014	400,188	44	400,144	58.1	0.3	59.5				28,416	7,114	
9. 2015	415,573	1,792	413,780	59.4	11.5	60.5				33,174	8,637	
10. 2016	424,499	136	424,363	62.9	0.9	64.4				41,682	9,263	
11. 2017	395,921	70	395,851	60.5	0.5	61.9				89,566	24,929	
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	271,624	69,518	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1F - SECTION 1 - MEDICAL PROFESSIONAL LIABILITY - OCCURRENCE

(\$000 OMITTED)

Years In Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols. (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	57	(1)	1		2			60	XXX
2. 2008												
3. 2009												
4. 2010												
5. 2011												
6. 2012												
7. 2013												
8. 2014												
9. 2015												
10. 2016												
11. 2017												
12. Totals	XXX	XXX	XXX	57	(1)	1		2			60	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	81		38	7	7		4	1				122	1
2. 2008													
3. 2009													
4. 2010													
5. 2011													
6. 2012													
7. 2013													
8. 2014													
9. 2015													
10. 2016													
11. 2017													
12. Totals	81		38	7	7		4	1				122	

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	111	10
2. 2008											
3. 2009											
4. 2010											
5. 2011											
6. 2012											
7. 2013											
8. 2014											
9. 2015											
10. 2016											
11. 2017											
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	111	10

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1F - SECTION 2 - MEDICAL PROFESSIONAL LIABILITY - CLAIMS-MADE**
(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX									XXX
2. 2008												
3. 2009												
4. 2010												
5. 2011												
6. 2012												
7. 2013												
8. 2014												
9. 2015												
10. 2016												
11. 2017												
12. Totals	XXX	XXX	XXX									XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		Adjusting and Other Unpaid				
	13 Direct and Assumed	14 Ceded	15 Direct and Assumed	16 Ceded	17 Direct and Assumed	18 Ceded	19 Direct and Assumed	20 Ceded	21 Direct and Assumed	22 Ceded			
1. Prior													
2. 2008													
3. 2009													
4. 2010													
5. 2011													
6. 2012													
7. 2013													
8. 2014													
9. 2015													
10. 2016													
11. 2017													
12. Totals													

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX		
2. 2008											
3. 2009											
4. 2010											
5. 2011											
6. 2012											
7. 2013											
8. 2014											
9. 2015											
10. 2016											
11. 2017											
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX		

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1G - SPECIAL LIABILITY (OCEAN MARINE, AIRCRAFT (ALL PERILS),
BOILER AND MACHINERY)**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	266	(2)	66					333	XXX
2. 2008	7,956	1,501	6,455	13,507	1,742	231	23	1,861		53	13,833	XXX
3. 2009	7,169	1,254	5,915	1,762	82	99		919		35	2,688	XXX
4. 2010	6,625	1,129	5,496	2,242	191	125		665		88	2,840	XXX
5. 2011	6,383	1,075	5,309	1,757	152	35		395		18	2,035	XXX
6. 2012	6,310	1,147	5,163	2,164	155	24		382		24	2,414	XXX
7. 2013	7,760	2,642	5,118	2,718	1,001	10		623		5	2,350	XXX
8. 2014	9,280	4,074	5,206	3,718	1,927	8		643			2,441	XXX
9. 2015	9,829	4,543	5,285	3,833	1,734	20		896		2	3,015	XXX
10. 2016	9,926	4,554	5,372	4,165	1,866	10		705		53	3,014	XXX
11. 2017	9,396	3,978	5,419	6,408	1,154	25		1,430		8	6,709	XXX
12. Totals	XXX	XXX	XXX	42,538	10,003	651	23	8,518		285	41,683	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	1,735		1,184	81	82		38	7	39			2,990	1
2. 2008									3			3	1
3. 2009									3			2	
4. 2010			27				2		5			35	
5. 2011			39				3		7			48	
6. 2012			96				10		15		19	121	
7. 2013			86				8		14		4	107	
8. 2014	10		267		1		25		34		30	338	1
9. 2015	55	38	104		17		13		32		57	184	2
10. 2016			84				5		16		81	106	
11. 2017	843	285	1,550		95		55		254		74	2,512	113
12. Totals	2,644	323	3,436	81	195		160	7	421		268	6,444	118

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	2,838	152
2. 2008	15,601	1,765	13,836	196.1	117.6	214.3					3
3. 2009	2,783	82	2,701	38.8	6.6	45.7					3
4. 2010	3,068	191	2,875	46.3	16.9	52.3				27	8
5. 2011	2,236	152	2,084	35.0	14.2	39.2				39	10
6. 2012	2,690	155	2,535	42.6	13.5	49.1				96	25
7. 2013	3,458	1,001	2,458	44.6	37.9	48.0				86	22
8. 2014	4,705	1,927	2,779	50.7	47.3	53.4				278	60
9. 2015	4,970	1,772	3,198	50.6	39.0	60.5				121	62
10. 2016	4,985	1,866	3,119	50.2	41.0	58.1				84	21
11. 2017	10,680	1,439	9,221	113.4	36.2	170.2				2,108	404
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	5,676	768

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1H - SECTION 1 - OTHER LIABILITY - OCCURRENCE

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	30,111	5,321	6,989	2,098	1,339			31,020	XXX
2. 2008	262,537	15,385	247,152	185,865		6,147		13,010		63	205,022	2,845
3. 2009	340,364	85	340,279	150,581		4,202		11,117		147	165,900	2,210
4. 2010	329,745	13	329,732	145,742	162	3,705		11,434		1	160,720	2,173
5. 2011	325,509	2,634	322,875	174,919		4,062		11,006		107	189,988	1,878
6. 2012	319,450	11,638	307,812	183,925		5,836		10,547		486	200,308	1,775
7. 2013	320,073	14,504	305,569	155,298		3,916		9,750		1,041	168,963	1,724
8. 2014	326,472	17,116	309,356	144,371		2,144		697		196	147,213	1,759
9. 2015	329,769	17,094	312,675	106,486	16	2,643		15,385		101	124,507	1,801
10. 2016	339,927	19,985	319,962	51,134	184	1,049		12,809		1	64,608	1,752
11. 2017	355,410	19,993	335,417	13,986	1,026	219		11,497	267		24,409	1,950
12. Totals	XXX	XXX	XXX	1,342,418	8,710	40,914	2,098	108,400	267	2,143	1,482,656	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	83,934	17,044	269,121	20,919	12,789	2,667	34,099	3,979	13,101	401		368,033	1,891
2. 2008	187		1,925		19		137		568			2,837	10
3. 2009	867		1,163		84		80		680			2,875	10
4. 2010	1,704		1,979		185		147		565		2	4,579	26
5. 2011	3,890		3,759		347		285		628			8,709	28
6. 2012	4,311		8,462		464		544		764			14,545	37
7. 2013	11,398		17,594		1,038		1,228		1,029		2	32,288	79
8. 2014	15,071		30,699		1,569		2,204		2,050		12	51,593	123
9. 2015	33,562		70,357		2,649		5,050		2,312		50	113,931	195
10. 2016	39,566		98,769		3,348		7,477		2,985		73	152,145	241
11. 2017	31,201	50	150,850	6	2,368		11,387		3,796	1	84	199,544	294
12. Totals	225,491	17,095	654,678	20,925	24,860	2,667	62,638	3,979	28,479	401	224	951,079	2,934

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	315,091	52,942
2. 2008	207,859		207,859	79.2		84.1				2,112	725
3. 2009	168,774		168,774	49.6		49.6				2,030	845
4. 2010	185,461	162	185,298	50.2	1,251.0	50.1				3,682	896
5. 2011	198,697		198,697	61.0		61.5				7,449	1,261
6. 2012	214,853		214,853	67.3	0.0	69.8				12,773	1,772
7. 2013	201,251		201,251	62.9		65.9				28,992	3,296
8. 2014	198,806		198,806	60.9		64.3				45,770	5,823
9. 2015	238,454	16	238,438	72.3	0.1	76.3				103,920	10,011
10. 2016	216,937	184	216,753	63.8	0.9	67.7				138,335	13,810
11. 2017	225,304	1,351	223,953	63.4	6.8	68.8				181,995	17,550
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	842,149	108,930

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1H - SECTION 2 - OTHER LIABILITY - CLAIMS-MADE**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments						12 Number of Claims Reported Direct and Assumed		
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments			10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 + 5 + 6 + 7 + 8 + 9)
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX									XXX
2. 2008												
3. 2009												
4. 2010												
5. 2011												
6. 2012												
7. 2013												
8. 2014												
9. 2015												
10. 2016												
11. 2017												
12. Totals	XXX	XXX	XXX									XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior													
2. 2008													
3. 2009													
4. 2010													
5. 2011													
6. 2012													
7. 2013													
8. 2014													
9. 2015													
10. 2016													
11. 2017													
12. Totals													

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred / Premiums Earned)			Nontabular Discount		34	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33	Inter- Company Pooling Participation Percentage	35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX		
2. 2008											
3. 2009											
4. 2010											
5. 2011											
6. 2012											
7. 2013											
8. 2014											
9. 2015											
10. 2016											
11. 2017											
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX		

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 11 - SPECIAL PROPERTY (FIRE, ALLIED LINES, INLAND MARINE,
EARTHQUAKE, BURGLARY AND THEFT)**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	18,934	17,574	1,034	(6)	1,461	4	728	3,857	XXX
2. 2016	518,616	275,669	242,947	584,859	495,272	2,858		55,124	28,062	1,323	118,508	XXX
3. 2017	501,480	264,077	237,403	1,123,376	1,047,505	2,438	191	71,042	63,228	530	85,933	XXX
4. Totals	XXX	XXX	XXX	1,727,170	1,560,351	6,331	185	127,626	92,293	2,581	208,298	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	2,170	65	7,476	4,567	125	1	1,347	7	3,075		464	9,554	259
2. 2016	1,344	20	9,135	4,102	10		861		1,303		486	8,533	79
3. 2017	27,825	17,430	73,793	62,166	394		994	12	17,552	383	614	40,568	2,634
4. Totals	31,340	17,514	90,405	70,834	529	1	3,203	18	21,929	383	1,563	58,656	2,972

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	25	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	5,014	4,539
2. 2016	655,495	528,455	127,041	126.4	191.7	52.3				6,358	2,174
3. 2017	1,317,416	1,180,914	126,502	282.7	451.0	53.3				22,023	18,546
4. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	33,396	25,259

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1J - AUTO PHYSICAL DAMAGE**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed	
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Co's (4 - 5 + 6 - 7 + 8 - 9)		
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded				
1. Prior	XXX	XXX	XXX	(23,494)	226	5,715		2,133		39,150	(15,872)	XXX	
2. 2016	8,691,794	23,035	8,668,760	4,934,836		16,900		1	685,691		1,290,713	5,637,425	4,404,452
3. 2017	8,828,207	36,266	8,791,941	4,753,175	(1)	8,961			706,165	1	896,822	5,468,301	4,045,205
4. Totals	XXX	XXX	XXX	9,664,516	225	31,576		1	1,393,989	1	2,226,685	11,089,854	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		Adjusting and Other Unpaid				
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	14,624	(121)	10,698	(33)	590		864	(745)	14,952	(13)	6,033	42,639	1,453
2. 2016	7,485		10,690		526		1,508		2,743	1	21,022	22,952	1,358
3. 2017	488,164		(248,525)	(1)	16,832		2,270		54,900		382,693	313,642	106,056
4. Totals	510,273	(120)	(227,137)	(34)	17,948		4,642	(745)	72,596	(12)	409,748	379,233	108,867

	Total			Loss and Loss Expense Percentage			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet	
	Losses and Loss Expenses Incurred			(Incurred / Premiums Earned)						Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	25,476	17,164
2. 2016	5,660,379	2	5,660,377	65.1	0.0	65.3				18,175	4,777
3. 2017	5,781,942		5,781,942	65.5	0.0	65.8				239,639	74,002
4. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	283,290	95,943

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1K - FIDELITY/SURETY**

(\$000 OMITTED)

Years In Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cois (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	(3)	(53)	1		9		1	61	XXX
2. 2016	17		17	15				1			16	XXX
3. 2017	13		13	10				1			11	XXX
4. Totals	XXX	XXX	XXX	22	(53)	1		12		1	89	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		Adjusting and Other Unpaid				
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	68		1		3				6			78	7
2. 2016									1			1	
3. 2017	58				2				1			61	1
4. Totals	126		1		5				8			140	8

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	60	9
2. 2016	17		17	102.0		102.0					1
3. 2017	72		72	537.0		537.1				58	3
4. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	127	13

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1L - OTHER (INCLUDING CREDIT, ACCIDENT AND HEALTH)**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cois (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	21	21							XXX
2. 2016	6,771	6,771		5,760	5,760							XXX
3. 2017	5,619	5,619		4,401	4,401							XXX
4. Totals	XXX	XXX	XXX	10,183	10,183							XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior			1,034	1,034									
2. 2016			1	1									
3. 2017	403	403	(410)	(410)									
4. Totals	403	403	625	625									

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX		
2. 2016	5,761	5,761		85.1	85.1						
3. 2017	4,394	4,394		78.2	78.2						
4. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX		

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1M - INTERNATIONAL

(\$'000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX									XXX
2. 2008												XXX
3. 2009												XXX
4. 2010												XXX
5. 2011												XXX
6. 2012												XXX
7. 2013												XXX
8. 2014												XXX
9. 2015												XXX
10. 2016												XXX
11. 2017												XXX
12. Totals	XXX	XXX	XXX									XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Salvage and Subrogation Anticipated	Total Net Losses and Expenses Unpaid	Number of Claims Outstanding Direct and Assumed
1. Prior													
2. 2008													
3. 2009													
4. 2010													
5. 2011													
6. 2012													
7. 2013													
8. 2014													
9. 2015													
10. 2016													
11. 2017													
12. Totals													

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred / Premiums Earned)			Nontabular Discount		34 Inter-Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX		
2. 2008											
3. 2009											
4. 2010											
5. 2011											
6. 2012											
7. 2013											
8. 2014											
9. 2015											
10. 2016											
11. 2017											
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX		

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1N - REINSURANCE - NONPROPORTIONAL ASSUMED PROPERTY**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid CoIs (4 - 5 + 6 - 7 + 8 - 9)	Number of Claims Reported Direct and Assumed
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	4							4	XXX
2. 2008												XXX
3. 2009												XXX
4. 2010												XXX
5. 2011												XXX
6. 2012												XXX
7. 2013												XXX
8. 2014												XXX
9. 2015												XXX
10. 2016												XXX
11. 2017												XXX
12. Totals	XXX	XXX	XXX	4							4	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	85		76		1		1					163	XXX
2. 2008													XXX
3. 2009													XXX
4. 2010													XXX
5. 2011													XXX
6. 2012													XXX
7. 2013													XXX
8. 2014													XXX
9. 2015													XXX
10. 2016													XXX
11. 2017													XXX
12. Totals	85		76		1		1					163	XXX

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29 Direct and Assumed	30 Ceded	31 Net	32	33		35 Losses Unpaid	36 Loss Expenses Unpaid
	Direct and Assumed	Ceded	Net								
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	161	2
2. 2008											
3. 2009											
4. 2010											
5. 2011											
6. 2012											
7. 2013											
8. 2014											
9. 2015											
10. 2016											
11. 2017											
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	161	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 10 - REINSURANCE - NONPROPORTIONAL ASSUMED LIABILITY**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12
	1 Direct and Assumed	2 Ceded	3 Net (1 - 2)	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10 Salvage and Subrogation Received	11 Total Net Paid CoIs (4 - 5 + 6 - 7 + 8 - 9)	Number of Claims Reported Direct and Assumed
				4 Direct and Assumed	5 Ceded	6 Direct and Assumed	7 Ceded	8 Direct and Assumed	9 Ceded			
1. Prior	XXX	XXX	XXX	176		13					189	XXX
2. 2008												XXX
3. 2009												XXX
4. 2010												XXX
5. 2011				(84)							(84)	XXX
6. 2012												XXX
7. 2013												XXX
8. 2014												XXX
9. 2015												XXX
10. 2016												XXX
11. 2017												XXX
12. Totals	XXX	XXX	XXX	93		13					105	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23	24	25
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	1,964		779		9		9					2,761	XXX
2. 2008													XXX
3. 2009													XXX
4. 2010													XXX
5. 2011													XXX
6. 2012													XXX
7. 2013													XXX
8. 2014													XXX
9. 2015													XXX
10. 2016													XXX
11. 2017													XXX
12. Totals	1,964		779		9		9					2,761	XXX

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	2,743	18
2. 2008											
3. 2009											
4. 2010											
5. 2011	(84)		(84)								
6. 2012											
7. 2013											
8. 2014											
9. 2015											
10. 2016											
11. 2017											
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	2,743	18

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 1P - REINSURANCE - NONPROPORTIONAL ASSUMED FINANCIAL LINES
(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments							12	
	1	2	3	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10	11	Number of Claims Reported Direct and Assumed
				4	5	6	7	8	9			
	Direct and Assumed	Ceded	Net (1 - 2)	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Salvage and Subrogation Received	Total Net Paid CoIs (4 + 5 + 6 + 7 + 8 + 9)	
1. Prior	XXX	XXX	XXX									XXX
2. 2008												XXX
3. 2009												XXX
4. 2010												XXX
5. 2011												XXX
6. 2012												XXX
7. 2013												XXX
8. 2014												XXX
9. 2015												XXX
10. 2016												XXX
11. 2017												XXX
12. Totals	XXX	XXX	XXX									XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13 Direct and Assumed	14 Ceded	15 Direct and Assumed	16 Ceded	17 Direct and Assumed	18 Ceded	19 Direct and Assumed	20 Ceded	21 Direct and Assumed	22 Ceded			
1. Prior													XXX
2. 2008													XXX
3. 2009													XXX
4. 2010													XXX
5. 2011													XXX
6. 2012													XXX
7. 2013													XXX
8. 2014													XXX
9. 2015													XXX
10. 2016													XXX
11. 2017													XXX
12. Totals													XXX

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred / Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX		
2. 2008											
3. 2009											
4. 2010											
5. 2011											
6. 2012											
7. 2013											
8. 2014											
9. 2015											
10. 2016											
11. 2017											
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX		

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1R - SECTION 1 - PRODUCTS LIABILITY - OCCURRENCE**

(\$000 OMITTED)

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments							12 Number of Claims Reported Direct and Assumed	
	1	2	3	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10		11
	Direct and Assumed	Ceded	Net (1 - 2)	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Salvage and Subrogation Received	Total Net Paid Cols (4 + 5 + 6 + 7 + 8 + 9)	
1. Prior	XXX	XXX	XXX	100,443	36,108	46,700	16,193	10,077			104,920	XXX
2. 2008	1,758	92	1,666	347	35	45		121		1	478	73
3. 2009	1,628	666	962	1,397		64		107			1,568	62
4. 2010	1,350	7	1,343	46		16		22			85	34
5. 2011	1,033	30	1,003	479		38		27		1	544	32
6. 2012	971		971	56	1	14		26			94	23
7. 2013	1,171	22	1,149	129		69		150			348	31
8. 2014	1,336		1,336	249		87		41			377	38
9. 2015	1,266		1,266	465		19		35			519	23
10. 2016	591		591	50		49		8			106	16
11. 2017	748		748	26				2			28	10
12. Totals	XXX	XXX	XXX	103,687	36,144	47,100	16,193	10,616		2	109,066	XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR		Adjusting and Other Unpaid				
	13 Direct and Assumed	14 Ceded	15 Direct and Assumed	16 Ceded	17 Direct and Assumed	18 Ceded	19 Direct and Assumed	20 Ceded	21 Direct and Assumed	22 Ceded			
1. Prior	566,022	204,894	538,706	103,364	176,719	82,933	83,120	22,687	51,618	225		1,002,082	1,634
2. 2008	10				2				4			17	1
3. 2009			1						3			5	
4. 2010			53				12		10			74	
5. 2011			159				34		22			215	1
6. 2012	6		211		1		46		29			293	1
7. 2013	159		235		37		51		47			529	4
8. 2014	119		359		28		78		57			640	1
9. 2015	46		321		11		70		46			434	3
10. 2016	189		219		44		47		48			548	1
11. 2017	8		257		2		56		42			365	5
12. Totals	566,561	204,894	540,521	103,364	176,844	82,933	83,514	22,687	51,925	225		1,005,263	1,651

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred/Premiums Earned)			Nontabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reservos After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX	796,470	205,612
2. 2008	530	35	495	30.1	37.8	29.7				10	7
3. 2009	1,573		1,573	96.6		163.4				1	4
4. 2010	159		159	11.8		11.8				53	21
5. 2011	759		759	73.5		75.7				159	56
6. 2012	389	1	388	40.1	(3,965,000.0)	39.9				218	76
7. 2013	876		876	74.8		76.3				394	135
8. 2014	1,017		1,017	76.1		76.1				478	163
9. 2015	1,013		1,013	80.0		80.0				368	126
10. 2016	654		654	110.6		110.6				408	140
11. 2017	393		393	52.6		52.6				265	100
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX	798,825	206,438

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

Schedule P - Part 1R - Section 2 - Products Liability - Claims-Made

NONE

Schedule P - Part 1S - Financial Guaranty/Mortgage Guaranty

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 1T - WARRANTY**

(\$000 OMITTED)

Years in Which Premiums Were Earned and Losses Were Incurred	Premiums Earned			Loss and Loss Expense Payments								12 Number of Claims Reported Direct and Assumed
	1	2	3	Loss Payments		Defense and Cost Containment Payments		Adjusting and Other Payments		10	11	
	Direct and Assumed	Ceded	Net (1 - 2)	4	5	6	7	8	9	Salvage and Subrogation Received	Total Net Paid Cols (4 - 5 + 6 - 7 + 8 - 9)	
				Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior	XXX	XXX	XXX									XXX
2. 2016	215	215		105	105							15
3. 2017	658	60	578	38	38							6
4. Totals	XXX	XXX	XXX	144	144							XXX

	Losses Unpaid				Defense and Cost Containment Unpaid				Adjusting and Other Unpaid		23 Salvage and Subrogation Anticipated	24 Total Net Losses and Expenses Unpaid	25 Number of Claims Outstanding Direct and Assumed
	Case Basis		Bulk + IBNR		Case Basis		Bulk + IBNR						
	13	14	15	16	17	18	19	20	21	22			
	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded	Direct and Assumed	Ceded			
1. Prior													
2. 2016													
3. 2017	2	2											
4. Totals	2	2											

	Total Losses and Loss Expenses Incurred			Loss and Loss Expense Percentage (Incurred /Premiums Earned)			Noniabular Discount		34 Inter- Company Pooling Participation Percentage	Net Balance Sheet Reserves After Discount	
	26	27	28	29	30	31	32	33		35	36
	Direct and Assumed	Ceded	Net	Direct and Assumed	Ceded	Net	Loss	Loss Expense		Losses Unpaid	Loss Expenses Unpaid
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX			XXX		
2. 2016	106	106		49.1	49.1						
3. 2017	40	40		6.1	50.3						
4. Totals	XXX	XXX	XXX	XXX	XXX	XXX			XXX		

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 2A - HOMEOWNERS/FARMOWNERS**

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										DEVELOPMENT	
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 One Year	12 Two Year
1. Prior	1,010,772	921,854	949,818	1,022,749	1,003,959	971,269	940,739	919,505	912,846	907,663	(5,283)	(11,943)
2. 2008	5,123,413	5,015,895	5,004,200	4,994,097	4,983,896	4,972,306	4,971,199	4,970,629	4,970,014	4,968,324	(1,690)	(2,305)
3. 2009	XXX	4,485,357	4,493,276	4,428,414	4,410,022	4,399,809	4,394,878	4,390,411	4,389,548	4,387,396	(2,152)	(3,015)
4. 2010	XXX	XXX	4,513,807	4,469,395	4,416,695	4,400,742	4,398,778	4,400,327	4,390,955	4,387,375	(3,581)	(12,952)
5. 2011	XXX	XXX	XXX	5,546,678	5,389,445	5,361,817	5,353,291	5,339,131	5,327,637	5,318,088	(9,549)	(21,043)
6. 2012	XXX	XXX	XXX	XXX	4,026,652	4,103,588	4,109,696	4,090,182	4,084,660	4,046,236	(18,424)	(43,926)
7. 2013	XXX	XXX	XXX	XXX	XXX	3,215,898	3,280,169	3,280,175	3,260,270	3,236,280	(23,990)	(43,894)
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	3,758,984	3,810,162	3,810,828	3,777,308	(33,520)	(32,854)
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,747,443	3,810,612	3,744,107	(66,505)	(3,335)
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,118,705	4,158,768	40,062	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,641,577	XXX	XXX
12. Totals											(124,632)	(175,167)

SCHEDULE P - PART 2B - PRIVATE PASSENGER AUTO LIABILITY/MEDICAL

1. Prior	5,020,116	5,127,250	5,049,125	5,124,400	5,134,943	5,074,639	5,042,947	5,117,828	5,139,997	5,204,690	64,892	87,062
2. 2008	6,458,096	6,506,233	6,573,999	6,555,022	6,555,783	6,539,617	6,535,350	6,531,011	6,512,208	6,522,347	10,141	(8,064)
3. 2009	XXX	6,818,002	6,901,000	6,811,962	6,792,308	6,748,495	6,795,976	6,758,059	6,780,765	6,761,249	484	3,190
4. 2010	XXX	XXX	7,326,634	7,131,964	7,077,122	7,075,639	7,021,911	7,003,769	7,013,866	6,999,675	(14,190)	(4,093)
5. 2011	XXX	XXX	XXX	7,095,981	6,996,585	6,986,262	6,942,257	6,922,067	6,909,425	6,890,670	(18,754)	(31,397)
6. 2012	XXX	XXX	XXX	XXX	7,016,861	7,012,721	6,964,305	6,956,892	6,943,408	6,904,317	(38,091)	(52,575)
7. 2013	XXX	XXX	XXX	XXX	XXX	7,158,921	7,177,584	7,228,209	7,198,507	7,143,885	(54,620)	(84,323)
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	7,528,214	7,633,570	7,605,219	7,546,895	(58,324)	(86,675)
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	8,448,858	8,413,996	8,379,088	(34,908)	(69,769)
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	8,686,415	8,528,319	(158,096)	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	8,195,081	XXX	XXX
12. Totals											(302,667)	(247,245)

SCHEDULE P - PART 2C - COMMERCIAL AUTO/TRUCK LIABILITY/MEDICAL

1. Prior	343,684	319,690	317,575	314,079	308,676	305,969	301,123	298,962	299,291	304,010	4,719	5,049
2. 2008	189,917	179,837	179,501	172,334	171,483	171,302	171,256	171,986	173,430	173,952	522	1,966
3. 2009	XXX	175,887	180,722	173,785	170,523	170,118	172,571	173,769	174,858	176,359	1,501	2,590
4. 2010	XXX	XXX	195,655	207,089	191,082	187,373	185,417	189,318	190,711	194,007	3,296	4,689
5. 2011	XXX	XXX	XXX	187,445	188,433	184,005	180,208	181,352	184,884	186,463	1,579	5,111
6. 2012	XXX	XXX	XXX	XXX	165,366	161,227	148,224	150,455	153,583	156,578	2,985	6,123
7. 2013	XXX	XXX	XXX	XXX	XXX	160,036	171,561	171,792	180,084	179,396	(688)	7,604
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	165,312	180,103	197,257	192,717	(4,540)	12,614
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	193,420	206,017	213,735	7,718	20,318
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	212,345	213,304	958	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	188,427	XXX	XXX
12. Totals											18,051	86,080

**SCHEDULE P - PART 2D - WORKERS' COMPENSATION
(EXCLUDING EXCESS WORKERS' COMPENSATION)**

1. Prior	131,940	130,103	133,240	141,041	144,239	142,552	141,088	142,548	135,869	135,939	70	(6,609)
2. 2008	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2009	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. 2010	XXX	XXX	2	3	2	XXX	XXX	XXX	XXX	XXX	XXX	XXX
5. 2011	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
6. 2012	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
12. Totals											70	(6,609)

SCHEDULE P - PART 2E - COMMERCIAL MULTIPLE PERIL

1. Prior	231,509	258,060	279,692	277,691	296,991	292,254	312,605	331,785	372,776	389,562	16,786	57,777
2. 2008	398,109	397,960	383,351	392,791	385,201	385,346	383,057	375,462	373,292	374,336	1,044	(1,127)
3. 2009	XXX	378,632	388,256	380,860	380,884	378,967	375,639	363,305	361,053	361,318	265	(1,987)
4. 2010	XXX	XXX	395,451	424,012	412,725	402,543	405,073	390,284	390,406	388,758	(1,648)	(1,526)
5. 2011	XXX	XXX	XXX	452,713	450,536	443,807	448,737	433,060	427,379	427,368	(11)	(5,692)
6. 2012	XXX	XXX	XXX	XXX	322,931	336,453	328,309	325,007	320,530	316,434	(4,096)	(8,573)
7. 2013	XXX	XXX	XXX	XXX	XXX	290,202	295,777	306,688	299,757	290,204	(9,553)	(16,494)
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	329,049	349,985	349,018	350,649	1,831	854
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	347,147	359,000	364,753	5,753	17,606
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	368,547	372,984	4,437	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	346,112	XXX	XXX
12. Totals											14,809	40,838

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 2F - SECTION 1 - MEDICAL PROFESSIONAL LIABILITY - OCCURRENCE

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										DEVELOPMENT	
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 One Year	12 Two Year
1. Prior	1,158	108	72	(321)	(387)	(410)	(909)	(273)	(27)	102	129	375
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals											129	375

SCHEDULE P - PART 2F - SECTION 2 - MEDICAL PROFESSIONAL LIABILITY - CLAIMS-MADE

1. Prior												
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals												

SCHEDULE P - PART 2G - SPECIAL LIABILITY (OCEAN MARINE, AIRCRAFT (ALL PERILS), BOILER AND MACHINERY)

1. Prior	4,375	3,761	3,257	4,431	5,859	5,601	5,295	4,761	5,046	524	285
2. 2008	16,830	13,506	12,818	12,217	11,990	11,975	11,996	11,976	11,972		(4)
3. 2009	XXX	1,790	1,783	1,799	1,783	1,780	1,815	1,783	1,779	1,779	(4)
4. 2010	XXX	XXX	2,231	2,138	2,197	2,198	2,224	2,181	2,192	2,205	13
5. 2011	XXX	XXX	XXX	1,813	1,649	1,663	1,700	1,686	1,657	1,682	14
6. 2012	XXX	XXX	XXX	XXX	2,175	2,057	2,089	2,127	2,115	2,138	23
7. 2013	XXX	XXX	XXX	XXX	XXX	1,882	1,786	1,914	1,924	1,821	(104)
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	2,159	2,048	2,086	2,102	17
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,334	2,287	2,270	(17)
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,964	2,398	(566)
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	7,536	XXX	XXX
12. Totals										(96)	205

SCHEDULE P - PART 2H - SECTION 1 - OTHER LIABILITY - OCCURRENCE

1. Prior	412,336	583,119	684,525	750,452	831,182	904,690	958,237	955,000	952,635	968,286	15,050	13,286
2. 2008	229,686	208,611	196,572	195,542	194,421	198,472	196,280	194,113	194,151	194,281	130	168
3. 2009	XXX	168,423	157,384	152,125	155,626	155,582	157,004	158,443	156,244	156,977	733	534
4. 2010	XXX	XXX	173,280	165,976	154,633	154,018	145,436	150,318	150,527	153,299	2,772	2,981
5. 2011	XXX	XXX	XXX	188,443	190,830	175,783	191,847	180,712	185,914	187,062	1,148	6,351
6. 2012	XXX	XXX	XXX	XXX	190,043	198,085	176,137	193,069	200,076	203,542	3,466	10,472
7. 2013	XXX	XXX	XXX	XXX	XXX	182,538	188,783	192,014	190,303	190,472	169	(1,542)
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	203,243	204,139	203,678	196,059	(7,614)	(8,080)
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	217,575	220,597	220,731	133	3,156
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	208,342	201,159	(7,183)	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	208,929	XXX	XXX	XXX
12. Totals											9,404	27,326

SCHEDULE P - PART 2H - SECTION 2 - OTHER LIABILITY - CLAIMS-MADE

1. Prior												
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals												

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 2I - SPECIAL PROPERTY (FIRE, ALLIED LINES, INLAND MARINE,
EARTHQUAKE, BURGLARY, AND THEFT)**

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$'000 OMITTED)										DEVELOPMENT	
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 One Year	12 Two Year
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	31,816	28,688	27,423	(1,265)	(4,393)
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	102,881	99,676	(3,185)	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	101,519	XXX	XXX
4. Totals											(4,449)	(4,393)

SCHEDULE P - PART 2J - AUTO PHYSICAL DAMAGE

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	165,024	165,040	160,493	(7,547)	(5,532)
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	5,042,421	4,971,944	(70,477)	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	5,020,878	XXX	XXX
4. Totals											(78,024)	(5,532)

SCHEDULE P - PART 2K - FIDELITY/SURETY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	89	89	142	53	54
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	10	15	5	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	70	XXX	XXX
4. Totals											58	54

SCHEDULE P - PART 2L - OTHER (INCLUDING CREDIT, ACCIDENT AND HEALTH)

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
4. Totals												

SCHEDULE P - PART 2M - INTERNATIONAL

1. Prior												
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals												

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 2N - REINSURANCE
NONPROPORTIONAL ASSUMED PROPERTY**

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										DEVELOPMENT	
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 One Year	12 Two Year
1. Prior	403	599	410	383	463	460	420	186	195	262	68	77
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals											68	77

**SCHEDULE P - PART 2O - REINSURANCE
NONPROPORTIONAL ASSUMED LIABILITY**

1. Prior	8,194	8,441	6,742	6,559	7,201	7,471	7,447	5,972	6,498	6,019	(479)	47
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX		(84)	(84)	(84)	(84)	(84)	(84)		
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals											(479)	47

**SCHEDULE P - PART 2P - REINSURANCE
NONPROPORTIONAL ASSUMED FINANCIAL LINES**

1. Prior				5	5	5	5	5	5	5		
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals												

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 2R - SECTION 1 - PRODUCTS LIABILITY - OCCURENCE**

Years in Which Losses Were Incurred	INCURRED NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										DEVELOPMENT	
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 One Year	12 Two Year
1. Prior	1,289,288	1,285,584	1,267,775	1,283,966	1,305,955	1,404,161	1,447,152	1,488,536	1,548,389	1,628,364	79,975	139,829
2. 2008	1,024	1,124	909	1,198	1,122	863	764	452	388	370	(19)	(83)
3. 2009	XXX	561	2,043	2,282	2,257	1,938	1,973	1,672	1,560	1,462	(98)	(210)
4. 2010	XXX	XXX	717	1,036	827	621	758	352	256	127	(132)	(225)
5. 2011	XXX	XXX	XXX	1,673	964	939	1,097	774	727	710	(17)	(64)
6. 2012	XXX	XXX	XXX	XXX	705	646	512	373	371	334	(37)	(40)
7. 2013	XXX	XXX	XXX	XXX	XXX	638	722	617	702	680	(21)	63
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	460	905	953	919	(34)	14
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	769	855	932	77	163
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	660	598	(62)	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	349	XXX	XXX
12. Totals											79,634	139,447

SCHEDULE P - PART 2R - SECTION 2 - PRODUCTS LIABILITY - CLAIMS-MADE

1. Prior												
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX
12. Totals												

SCHEDULE P - PART 2S - FINANCIAL GUARANTY/MORTGAGE GUARANTY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. Totals												

SCHEDULE P - PART 2T - WARRANTY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. Totals												

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 3A - HOMEOWNERS/FARMOWNERS**

Years in Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1	2	3	4	5	6	7	8	9	10		
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
1. Prior	000	281,470	446,310	602,111	681,991	734,591	765,127	784,899	801,723	815,649	88	130
2. 2008	3,618,214	4,668,344	4,811,377	4,892,521	4,928,462	4,941,977	4,950,461	4,955,262	4,957,670	4,960,496	921,575	447,935
3. 2009	XXX	3,260,986	4,139,681	4,248,977	4,305,025	4,337,117	4,361,675	4,371,894	4,377,016	4,379,164	741,413	351,251
4. 2010	XXX	XXX	3,273,448	4,141,151	4,248,223	4,301,613	4,333,121	4,355,666	4,365,627	4,368,395	716,469	353,934
5. 2011	XXX	XXX	XXX	4,321,243	5,061,935	5,192,718	5,243,095	5,270,773	5,286,988	5,294,463	897,551	430,334
6. 2012	XXX	XXX	XXX	XXX	3,090,741	3,769,429	3,908,168	3,969,219	3,996,231	4,009,509	753,416	381,922
7. 2013	XXX	XXX	XXX	XXX	XXX	2,372,087	2,982,879	3,100,442	3,152,393	3,177,318	479,942	289,004
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	2,856,543	3,502,910	3,625,164	3,677,923	543,247	317,736
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,727,689	3,462,923	3,571,059	500,002	318,701
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,058,847	3,809,676	573,232	328,099
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,342,829	530,294	377,087

SCHEDULE P - PART 3B - PRIVATE PASSENGER AUTO LIABILITY/MEDICAL

1. Prior	000	2,061,918	3,267,029	3,920,495	4,252,201	4,428,948	4,534,123	4,637,689	4,693,600	4,738,992	34	14,499
2. 2008	2,621,951	4,538,706	5,368,903	5,878,046	6,188,524	6,328,733	6,407,932	6,443,648	6,462,524	6,469,893	1,197,440	936,405
3. 2009	XXX	2,748,671	4,684,264	5,504,365	6,077,810	6,392,126	6,572,320	6,630,483	6,663,175	6,696,669	1,207,518	968,777
4. 2010	XXX	XXX	2,940,045	4,826,744	5,748,205	6,299,301	6,645,739	6,800,357	6,870,754	6,907,778	1,215,820	990,384
5. 2011	XXX	XXX	XXX	2,805,188	4,738,770	5,646,000	6,220,866	6,546,095	6,686,955	6,752,928	1,176,116	989,657
6. 2012	XXX	XXX	XXX	XXX	2,857,318	4,751,434	5,675,645	6,265,713	6,568,399	6,692,199	1,137,182	927,267
7. 2013	XXX	XXX	XXX	XXX	XXX	2,900,639	4,832,889	5,891,272	6,427,622	6,716,766	1,148,576	925,298
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	3,101,305	5,232,636	6,171,607	6,732,574	1,181,235	957,064
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,430,375	5,718,582	6,772,494	1,251,414	1,044,292
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,384,031	5,648,416	1,172,799	1,092,508
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,052,924	833,049	984,636

SCHEDULE P - PART 3C - COMMERCIAL AUTO/TRUCK LIABILITY/MEDICAL

1. Prior	000	124,189	196,947	241,472	264,177	276,099	281,421	285,846	289,657	292,912	10	12
2. 2008	43,461	83,673	107,416	134,227	150,472	160,162	166,348	169,479	171,568	172,075	17,652	11,039
3. 2009	XXX	44,338	81,499	105,604	132,854	149,002	159,247	164,930	170,294	173,015	15,717	10,086
4. 2010	XXX	XXX	50,936	98,019	124,891	150,497	167,400	179,250	184,751	188,318	17,280	10,236
5. 2011	XXX	XXX	XXX	50,074	89,588	115,298	141,504	160,147	170,346	177,974	15,942	9,624
6. 2012	XXX	XXX	XXX	XXX	39,495	76,041	97,902	122,459	134,480	140,763	15,826	7,629
7. 2013	XXX	XXX	XXX	XXX	XXX	46,157	86,536	117,005	144,745	161,932	16,889	8,821
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	46,346	83,243	116,983	148,891	15,936	10,827
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	54,725	94,922	136,296	16,629	12,821
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	46,543	95,279	14,309	13,375
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	36,590	8,692	8,464

SCHEDULE P - PART 3D - WORKERS' COMPENSATION

(EXCLUDING EXCESS WORKERS' COMPENSATION)

1. Prior	000	6,674	16,494	23,664	32,493	38,754	47,531	54,735	59,844	64,681	5	109
2. 2008	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2009	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. 2010	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
5. 2011	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
6. 2012	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

SCHEDULE P - PART 3E - COMMERCIAL MULTIPLE PERIL

1. Prior	000	73,637	119,044	141,204	164,012	180,894	204,343	241,858	296,545	336,104	105	73
2. 2008	231,806	324,384	342,682	355,886	361,648	364,503	366,997	368,212	369,045	370,255	37,812	23,268
3. 2009	XXX	244,433	319,231	333,440	344,347	353,168	356,362	357,686	358,447	358,804	42,627	24,592
4. 2010	XXX	XXX	254,816	348,223	363,177	371,383	376,417	380,192	382,995	383,664	43,483	26,216
5. 2011	XXX	XXX	XXX	324,358	388,516	401,196	409,533	417,629	420,397	422,500	53,712	29,385
6. 2012	XXX	XXX	XXX	XXX	220,165	277,018	289,577	298,261	303,076	305,328	38,557	24,975
7. 2013	XXX	XXX	XXX	XXX	XXX	197,448	247,696	262,781	272,971	279,537	30,948	23,273
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	233,835	289,253	306,782	317,490	34,557	26,658
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	234,229	304,496	325,687	32,834	26,304
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	256,856	325,269	37,984	25,556
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	243,138	30,848	23,909

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 3F - SECTION 1 - MEDICAL PROFESSIONAL LIABILITY - OCCURRENCE**

Years In Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017		
1. Prior	000	(399)	(402)	(410)	(459)	(459)	(358)	(328)	(78)	(20)		
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			

SCHEDULE P - PART 3F - SECTION 2 - MEDICAL PROFESSIONAL LIABILITY - CLAIMS-MADE

1. Prior	000											
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			

**SCHEDULE P - PART 3G - SPECIAL LIABILITY (OCEAN MARINE, AIRCRAFT (ALL PERILS),
BOILER AND MACHINERY)**

1. Prior	000	122	119	570	988	1,443	1,369	1,591	1,762	2,095	XXX	XXX
2. 2008	11,799	13,167	12,683	12,195	11,973	11,971	11,972	11,972	11,972	11,972	XXX	XXX
3. 2009	XXX	1,509	1,768	1,777	1,779	1,779	1,779	1,779	1,779	1,779	XXX	XXX
4. 2010	XXX	XXX	1,968	2,153	2,172	2,177	2,177	2,177	2,177	2,175	XXX	XXX
5. 2011	XXX	XXX	XXX	1,558	1,638	1,640	1,640	1,640	1,640	1,640	XXX	XXX
6. 2012	XXX	XXX	XXX	XXX	1,856	2,029	2,029	2,032	2,032	2,032	XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX	1,510	1,720	1,727	1,727	1,727	XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	1,852	1,794	1,794	1,798	XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,823	2,085	2,119	XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,058	2,309	XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	5,279	XXX	XXX

SCHEDULE P - PART 3H - SECTION 1 - OTHER LIABILITY - OCCURRENCE

1. Prior	000	92,027	173,230	235,672	314,083	397,009	486,064	499,379	583,272	612,953	32	122
2. 2008	14,589	55,830	104,814	142,421	171,417	183,544	188,946	189,629	191,258	192,012	1,224	1,411
3. 2009	XXX	7,905	35,904	74,039	112,848	135,099	143,789	151,165	153,008	154,783	1,092	1,108
4. 2010	XXX	XXX	12,399	41,756	71,363	94,863	115,634	136,671	144,639	149,286	944	1,203
5. 2011	XXX	XXX	XXX	16,802	55,187	93,730	134,123	157,547	173,918	178,981	873	977
6. 2012	XXX	XXX	XXX	XXX	10,751	58,415	95,612	136,597	166,550	189,761	810	928
7. 2013	XXX	XXX	XXX	XXX	XXX	9,394	43,254	93,671	137,684	159,213	751	894
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	15,722	56,740	107,079	146,516	622	1,014
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	25,382	70,543	109,112	545	1,061
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	11,225	51,999	423	1,088
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	13,179	234	1,422

SCHEDULE P - PART 3H - SECTION 2 - OTHER LIABILITY - CLAIMS-MADE

1. Prior	000											
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 3I - SPECIAL PROPERTY (FIRE, ALLIED LINES, INLAND MARINE,
EARTHQUAKE, BURGLARY, AND THEFT)**

Years in Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017		
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	000	18,544	20,944	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	79,452	92,446	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	78,119	XXX	XXX

SCHEDULE P - PART 3J - AUTO PHYSICAL DAMAGE

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	000	150,823	132,818	17,092	10,164
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,818,385	4,951,735	3,379,546	1,023,548
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,782,136	3,031,979	907,170	

SCHEDULE P - PART 3K - FIDELITY/SURETY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	000	19	71	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	10	15	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	10	XXX	XXX

SCHEDULE P - PART 3L - OTHER (INCLUDING CREDIT, ACCIDENT AND HEALTH)

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	000			XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			XXX	XXX

SCHEDULE P - PART 3M - INTERNATIONAL

1. Prior	000										XXX	XXX
2. 2008											XXX	XXX
3. 2009	XXX										XXX	XXX
4. 2010	XXX	XXX									XXX	XXX
5. 2011	XXX	XXX	XXX								XXX	XXX
6. 2012	XXX	XXX	XXX	XXX							XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX						XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX					XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 3N - REINSURANCE
NONPROPORTIONAL ASSUMED PROPERTY**

Years In Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$'000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017		
1. Prior	000	50	54	63	71	74	76	85	95	99	XXX	XXX
2. 2008											XXX	XXX
3. 2009	XXX										XXX	XXX
4. 2010	XXX	XXX									XXX	XXX
5. 2011	XXX	XXX	XXX								XXX	XXX
6. 2012	XXX	XXX	XXX	XXX							XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX						XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX					XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX

**SCHEDULE P - PART 3O - REINSURANCE
NONPROPORTIONAL ASSUMED LIABILITY**

1. Prior	000	332	624	1,443	1,993	2,313	2,470	2,571	3,060	3,258	XXX	XXX
2. 2008											XXX	XXX
3. 2009	XXX										XXX	XXX
4. 2010	XXX	XXX									XXX	XXX
5. 2011	XXX	XXX	XXX		(84)	(84)	(84)	(84)	(84)	(84)	XXX	XXX
6. 2012	XXX	XXX	XXX	XXX							XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX						XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX					XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX

**SCHEDULE P - PART 3P - REINSURANCE
NONPROPORTIONAL ASSUMED FINANCIAL LINES**

1. Prior	000			5	5	5	5	5	5	5	XXX	XXX
2. 2008											XXX	XXX
3. 2009	XXX										XXX	XXX
4. 2010	XXX	XXX									XXX	XXX
5. 2011	XXX	XXX	XXX								XXX	XXX
6. 2012	XXX	XXX	XXX	XXX							XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX						XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX					XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX				XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	XXX

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 3R - SECTION 1 - PRODUCTS LIABILITY - OCCURENCE**

Years in Which Losses Were Incurred	CUMULATIVE PAID NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)										11 Number of Claims Closed With Loss Payment	12 Number of Claims Closed Without Loss Payment
	1	2	3	4	5	6	7	8	9	10		
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
1. Prior	000	43,758	118,854	165,839	234,021	315,794	412,397	502,108	582,833	677,675	9	60
2. 2008	201	217	287	303	340	345	345	345	345	357	49	23
3. 2009	XXX	102	321	1,454	1,455	1,461	1,461	1,461	1,461	1,461	38	24
4. 2010	XXX	XXX	36	50	50	56	62	62	62	62	18	16
5. 2011	XXX	XXX	XXX	163	514	517	517	517	517	517	19	12
6. 2012	XXX	XXX	XXX	XXX	27	27	55	55	55	69	18	4
7. 2013	XXX	XXX	XXX	XXX	XXX	60	113	149	198	198	18	9
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	44	170	256	336	24	13
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	107	231	484	14	8
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	61	98	4	11
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	26	5	

SCHEDULE P - PART 3R - SECTION 2 - PRODUCTS LIABILITY - CLAIMS-MADE

1. Prior	000											
2. 2008												
3. 2009	XXX											
4. 2010	XXX	XXX										
5. 2011	XXX	XXX	XXX									
6. 2012	XXX	XXX	XXX	XXX								
7. 2013	XXX	XXX	XXX	XXX	XXX							
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX						
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			

SCHEDULE P - PART 3S - FINANCIAL GUARANTY/MORTGAGE GUARANTY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

SCHEDULE P - PART 3T - WARRANTY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	000				
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX				15
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX			6

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 4A - HOMEOWNERS/FARMOWNERS**

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	485,868	316,191	276,578	256,467	194,589	149,313	113,963	89,724	77,111	64,979
2. 2008	859,714	150,364	57,542	33,915	19,522	10,413	7,862	6,016	4,159	3,827
3. 2009	XXX	678,203	167,529	65,732	34,705	23,479	15,258	7,562	5,717	3,864
4. 2010	XXX	XXX	736,857	187,869	61,467	35,510	23,259	24,159	13,220	10,402
5. 2011	XXX	XXX	XXX	786,417	156,210	63,613	42,199	32,080	21,139	13,712
6. 2012	XXX	XXX	XXX	XXX	484,753	179,711	98,262	63,340	33,511	20,807
7. 2013	XXX	XXX	XXX	XXX	XXX	431,411	158,545	85,325	52,975	26,921
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	512,293	149,218	79,146	35,970
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	557,008	175,614	70,603
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	622,138	176,155
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	683,934

SCHEDULE P - PART 4B - PRIVATE PASSENGER AUTO LIABILITY/MEDICAL

1. Prior	1,025,069	725,034	449,605	341,091	186,359	84,172	(110,160)	(148,939)	(201,516)	(186,104)
2. 2008	666,163	249,894	165,594	112,263	101,685	72,287	54,349	45,186	31,766	36,704
3. 2009	XXX	647,070	387,642	208,477	131,537	97,698	69,321	40,795	25,036	13,196
4. 2010	XXX	XXX	761,115	450,574	216,335	162,416	104,487	74,286	56,542	51,144
5. 2011	XXX	XXX	XXX	813,528	483,480	248,207	153,650	103,820	75,530	59,501
6. 2012	XXX	XXX	XXX	XXX	731,252	423,977	232,648	162,814	107,086	80,233
7. 2013	XXX	XXX	XXX	XXX	XXX	841,981	464,170	258,999	171,045	142,813
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	877,278	471,075	220,859	159,484
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	895,238	381,016	196,994
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,023,004	454,524
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,026,608

SCHEDULE P - PART 4C - COMMERCIAL AUTO/TRUCK LIABILITY/MEDICAL

1. Prior	78,756	41,877	32,165	19,076	11,539	8,882	6,935	2,938	2,083	3,173
2. 2008	45,552	16,393	9,691	7,060	4,396	2,340	1,440	572	760	439
3. 2009	XXX	39,310	16,987	13,981	7,117	6,678	3,370	1,516	586	1,338
4. 2010	XXX	XXX	50,156	23,767	14,120	9,506	3,642	3,096	1,024	3,091
5. 2011	XXX	XXX	XXX	43,571	22,542	15,057	9,483	5,638	3,532	1,875
6. 2012	XXX	XXX	XXX	XXX	40,236	23,844	6,723	6,458	4,520	2,658
7. 2013	XXX	XXX	XXX	XXX	XXX	22,925	17,661	10,182	5,195	2,097
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	28,546	19,712	16,562	6,653
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	35,860	13,504	8,367
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	48,403	20,520
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	56,637

**SCHEDULE P - PART 4D - WORKERS' COMPENSATION
(EXCLUDING EXCESS WORKERS' COMPENSATION)**

1. Prior	55,589	47,109	41,200	46,387	43,794	45,309	40,380	36,511	27,323	28,886
2. 2008	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2009	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4. 2010	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
5. 2011	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
6. 2012	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
7. 2013	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

SCHEDULE P - PART 4E - COMMERCIAL MULTIPLE PERIL

1. Prior	136,025	108,093	95,790	70,945	74,237	56,153	48,182	37,615	34,599	22,215
2. 2008	95,101	51,718	22,078	24,619	15,357	13,166	11,478	3,635	2,240	2,887
3. 2009	XXX	82,967	42,821	25,695	20,936	16,922	15,340	4,230	1,989	1,451
4. 2010	XXX	XXX	91,720	52,779	31,797	22,197	23,781	7,316	5,603	4,311
5. 2011	XXX	XXX	XXX	80,166	38,101	24,193	26,750	9,440	3,903	3,200
6. 2012	XXX	XXX	XXX	XXX	62,640	38,424	23,537	17,565	11,539	7,703
7. 2013	XXX	XXX	XXX	XXX	XXX	50,488	25,797	25,677	16,628	5,796
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	48,047	32,228	21,654	19,070
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	60,654	24,135	12,773
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	66,538	26,988
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	66,588

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 4F - SECTION 1 - MEDICAL PROFESSIONAL LIABILITY - OCCURRENCE**

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	.98	.52	.24	.31	.26	.16	.16	.13	.9	.33
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SCHEDULE P - PART 4F - SECTION 2 - MEDICAL PROFESSIONAL LIABILITY - CLAIMS-MADE

1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

**SCHEDULE P - PART 4G - SPECIAL LIABILITY (OCEAN MARINE, AIRCRAFT (ALL PERILS),
BOILER AND MACHINERY)**

1. Prior	1,352	1,276	1,088	1,594	2,062	1,772	1,868	1,270	950	1,134
2. 2008	4,581	336	110	(1)	16	4	23	4		
3. 2009	XXX	200	16	22	4	1	36	4		
4. 2010	XXX	XXX	162	(15)	25	21	47	4	17	29
5. 2011	XXX	XXX	XXX	220	4	22	61	46	28	42
6. 2012	XXX	XXX	XXX	XXX	237	40	60	95	83	106
7. 2013	XXX	XXX	XXX	XXX	XXX	128	61	167	197	94
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	386	238	271	293
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	421	154	116
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	701	89
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,605

SCHEDULE P - PART 4H - SECTION 1 - OTHER LIABILITY - OCCURRENCE

1. Prior	227,361	321,569	341,825	355,308	352,018	292,158	314,939	302,492	273,423	278,321
2. 2008	178,095	103,085	57,608	31,445	14,817	11,273	5,300	2,653	1,861	2,062
3. 2009	XXX	132,449	81,174	48,499	25,982	13,468	7,401	3,051	1,451	1,244
4. 2010	XXX	XXX	141,422	90,438	56,721	32,379	11,743	3,542	3,495	2,125
5. 2011	XXX	XXX	XXX	143,205	100,694	58,386	39,900	12,850	5,791	4,044
6. 2012	XXX	XXX	XXX	XXX	127,981	104,712	54,836	27,009	14,310	9,007
7. 2013	XXX	XXX	XXX	XXX	XXX	133,839	98,489	65,219	29,671	18,823
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	152,030	109,297	63,516	32,903
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	151,259	112,244	75,408
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	160,510	106,246
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	162,230

SCHEDULE P - PART 4H - SECTION 2 - OTHER LIABILITY - CLAIMS-MADE

1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 4I - SPECIAL PROPERTY (FIRE, ALLIED LINES, INLAND MARINE,
EARTHQUAKE, BURGLARY, AND THEFT)**

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	19,758	7,171	4,249
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	14,506	5,896
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	12,810

SCHEDULE P - PART 4J - AUTO PHYSICAL DAMAGE

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	(337,063)	(14,502)	12,340
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	(298,983)	12,198
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	(246,254)

SCHEDULE P - PART 4K - FIDELITY/SURETY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	.8	.1	.1
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

SCHEDULE P - PART 4L - OTHER (INCLUDING CREDIT, ACCIDENT AND HEALTH)

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

NONE**SCHEDULE P - PART 4M - INTERNATIONAL**

1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 4N - REINSURANCE
NONPROPORTIONAL ASSUMED PROPERTY**

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	191	260	168	152	186	183	163	47	47	77
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

**SCHEDULE P - PART 4O - REINSURANCE
NONPROPORTIONAL ASSUMED LIABILITY**

1. Prior	1,451	1,335	820	437	544	630	744	782	908	787
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

**SCHEDULE P - PART 4P - REINSURANCE
NONPROPORTIONAL ASSUMED FINANCIAL LINES**

1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 4R - SECTION 1 - PRODUCTS LIABILITY - OCCURENCE**

Years in Which Losses Were Incurred	BULK AND IBNR RESERVES ON NET LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	824,317	781,048	700,478	663,350	620,104	635,348	608,215	586,735	548,823	485,775
2. 2008	792	699	621	664	781	518	412	107	44	
3. 2009	XXX	383	770	628	786	478	512	212	99	.1
4. 2010	XXX	XXX	656	934	735	559	696	289	196	.65
5. 2011	XXX	XXX	XXX	631	442	422	580	257	210	193
6. 2012	XXX	XXX	XXX	XXX	627	619	457	318	316	257
7. 2013	XXX	XXX	XXX	XXX	XXX	567	476	355	338	286
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	276	515	528	437
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	475	456	391
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	306	266
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	313

SCHEDULE P - PART 4R - SECTION 2 - PRODUCTS LIABILITY - CLAIMS-MADE

1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SCHEDULE P - PART 4S - FINANCIAL GUARANTY/MORTGAGE GUARANTY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

SCHEDULE P - PART 4T - WARRANTY

1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 5A - HOMEOWNERS/FARMOWNERS

SECTION 1

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	87,377	(359,631)	12,695	10,737	9,959	9,770	9,645	9,746	9,892	9,980
2. 2008	810,598	911,940	918,050	920,026	920,837	921,249	921,429	921,511	921,550	921,575
3. 2009	XXX	643,511	735,087	738,919	740,261	740,867	741,190	741,288	741,370	741,413
4. 2010	XXX	XXX	630,606	710,496	714,103	715,441	716,011	716,279	716,409	716,469
5. 2011	XXX	XXX	XXX	825,733	891,834	895,211	896,547	897,195	897,481	897,551
6. 2012	XXX	XXX	XXX	XXX	673,999	746,881	751,108	752,624	753,204	753,416
7. 2013	XXX	XXX	XXX	XXX	XXX	431,753	475,118	478,479	479,515	479,942
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	492,085	538,854	542,184	543,247
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	439,961	496,929	500,002
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	521,342	573,232
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	530,294

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	17,923	10,628	7,526	5,073	4,678	1,507	1,179	914	757	732
2. 2008	62,295	6,477	4,460	2,115	828	467	317	217	143	114
3. 2009	XXX	47,825	5,105	2,824	1,539	872	508	342	251	212
4. 2010	XXX	XXX	38,057	4,552	2,643	1,483	826	538	370	288
5. 2011	XXX	XXX	XXX	32,767	4,663	2,749	1,532	683	376	245
6. 2012	XXX	XXX	XXX	XXX	39,189	5,555	3,505	1,255	607	319
7. 2013	XXX	XXX	XXX	XXX	XXX	28,383	4,266	2,304	1,265	635
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	24,528	4,649	2,561	1,314
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	32,234	4,754	2,688
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	27,069	4,967
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	29,186

SECTION 3

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	58,709	(531,183)	5,715	3,283	2,975	2,827	2,857	2,991	3,146	3,339
2. 2008	1,274,785	1,360,152	1,366,900	1,368,426	1,369,042	1,369,379	1,369,514	1,369,576	1,369,613	1,369,624
3. 2009	XXX	995,490	1,086,628	1,090,989	1,092,049	1,092,528	1,092,721	1,092,809	1,092,844	1,092,876
4. 2010	XXX	XXX	985,174	1,064,079	1,068,520	1,069,823	1,070,311	1,070,543	1,070,657	1,070,691
5. 2011	XXX	XXX	XXX	1,249,111	1,322,059	1,328,175	1,327,361	1,327,854	1,328,079	1,328,130
6. 2012	XXX	XXX	XXX	XXX	1,054,067	1,128,403	1,133,394	1,134,941	1,135,419	1,135,657
7. 2013	XXX	XXX	XXX	XXX	XXX	720,179	764,219	768,129	769,195	769,581
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	804,918	857,597	861,282	862,297
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	755,096	817,971	821,401
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	847,976	906,298
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	936,577

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 5B - PRIVATE PASSENGER AUTO LIABILITY/MEDICAL

SECTION 1

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	531,781	(501,910)	1,017,738	1,039,870	1,013,688	1,040,040	1,014,390	1,010,023	1,010,011	1,010,019
2. 2008	853,811	1,123,000	1,150,235	1,172,852	1,180,078	1,195,209	1,196,521	1,197,132	1,197,349	1,197,440
3. 2009	XXX	885,814	1,133,451	1,168,053	1,183,268	1,202,537	1,205,511	1,206,764	1,207,302	1,207,518
4. 2010	XXX	XXX	913,290	1,142,188	1,176,016	1,204,149	1,211,422	1,214,284	1,215,358	1,215,820
5. 2011	XXX	XXX	XXX	897,036	1,106,152	1,151,553	1,165,898	1,172,734	1,175,050	1,176,116
6. 2012	XXX	XXX	XXX	XXX	867,665	1,083,400	1,115,161	1,128,840	1,134,851	1,137,182
7. 2013	XXX	XXX	XXX	XXX	XXX	881,798	1,095,695	1,128,148	1,140,834	1,146,576
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	915,479	1,136,680	1,168,316	1,181,235
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	979,620	1,216,276	1,251,414
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	946,482	1,172,799
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	833,049

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	139,365	72,004	36,630	19,074	10,979	8,691	4,908	3,975	3,531	3,274
2. 2008	306,107	62,266	31,928	16,258	7,482	3,678	1,983	1,127	760	561
3. 2009	XXX	290,573	62,684	31,730	16,895	10,114	8,028	6,457	5,624	3,438
4. 2010	XXX	XXX	262,434	60,641	31,407	19,345	12,402	11,095	9,821	5,689
5. 2011	XXX	XXX	XXX	230,204	57,751	31,955	18,241	11,611	9,874	5,732
6. 2012	XXX	XXX	XXX	XXX	223,886	55,725	29,022	15,580	9,323	5,304
7. 2013	XXX	XXX	XXX	XXX	XXX	229,125	54,914	26,944	13,951	7,223
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	235,607	56,218	28,717	15,061
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	259,638	66,470	35,311
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	253,364	70,819
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	248,028

SECTION 3

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	112,987	(2,766,481)	(66,095)	64,550	3,188	49,551	9,507	2,949	3,102	3,272
2. 2008	1,997,279	2,101,208	2,110,140	2,112,887	2,113,785	2,134,126	2,134,253	2,134,320	2,134,361	2,134,406
3. 2009	XXX	2,063,028	2,147,088	2,155,747	2,158,498	2,179,157	2,179,513	2,179,625	2,179,685	2,179,733
4. 2010	XXX	XXX	2,099,401	2,175,916	2,184,211	2,210,515	2,211,373	2,211,691	2,211,827	2,211,893
5. 2011	XXX	XXX	XXX	2,028,445	2,129,361	2,167,800	2,170,414	2,171,166	2,171,418	2,171,505
6. 2012	XXX	XXX	XXX	XXX	1,957,514	2,058,551	2,066,478	2,068,784	2,069,523	2,069,743
7. 2013	XXX	XXX	XXX	XXX	XXX	1,990,703	2,067,732	2,075,839	2,078,351	2,078,097
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	2,058,368	2,142,134	2,150,903	2,153,360
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,230,051	2,321,564	2,331,017
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,248,998	2,336,126
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,065,713

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 5C - COMMERCIAL AUTO/TRUCK LIABILITY/MEDICAL****SECTION 1**

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	15,895	(41,447)	9,681	9,172	8,953	8,854	8,832	8,816	8,820	8,830
2. 2008	11,918	16,056	16,881	17,265	17,463	17,569	17,612	17,635	17,647	17,652
3. 2009	XXX	10,252	14,213	14,968	15,323	15,531	15,634	15,679	15,704	15,717
4. 2010	XXX	XXX	10,911	15,577	16,393	16,838	17,090	17,203	17,243	17,260
5. 2011	XXX	XXX	XXX	10,823	14,538	15,221	15,595	15,810	15,896	15,942
6. 2012	XXX	XXX	XXX	XXX	10,963	14,743	15,303	15,594	15,763	15,826
7. 2013	XXX	XXX	XXX	XXX	XXX	12,311	15,815	16,400	16,724	16,899
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	11,377	14,963	15,603	15,936
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	12,397	15,917	16,829
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	11,212	14,309
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	8,692

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	4,478	2,467	1,348	769	427	241	146	103	74	53
2. 2008	4,682	1,577	858	470	260	137	78	48	32	26
3. 2009	XXX	4,791	1,508	841	501	296	173	112	75	54
4. 2010	XXX	XXX	5,715	1,750	1,013	613	338	222	145	120
5. 2011	XXX	XXX	XXX	4,536	1,490	965	578	341	238	178
6. 2012	XXX	XXX	XXX	XXX	3,209	1,130	669	393	232	134
7. 2013	XXX	XXX	XXX	XXX	XXX	3,753	1,205	716	406	219
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	4,631	1,369	879	543
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,292	1,553	1,002
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,102	1,566
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,320

SECTION 3

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	2,938	(83,617)	267	185	177	174	172	173	173	174
2. 2008	26,249	28,465	28,637	28,683	28,703	28,710	28,714	28,716	28,717	28,717
3. 2009	XXX	23,699	25,568	25,771	25,826	25,846	25,853	25,856	25,856	25,857
4. 2010	XXX	XXX	25,029	27,269	27,481	27,567	27,603	27,612	27,616	27,616
5. 2011	XXX	XXX	XXX	23,608	25,438	25,657	25,721	25,736	25,739	25,744
6. 2012	XXX	XXX	XXX	XXX	22,032	23,389	23,515	23,558	23,580	23,589
7. 2013	XXX	XXX	XXX	XXX	XXX	24,216	25,705	25,863	25,914	25,929
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	25,287	27,112	27,261	27,306
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	28,214	30,267	30,452
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	27,578	29,250
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	20,476

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 5D - WORKERS' COMPENSATION**
(EXCLUDING EXCESS WORKERS' COMPENSATION)**SECTION 1**

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	8,053	8,075	8,161	8,230	8,296	8,315	8,321	8,327	8,335	8,340
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	1,723	1,502	1,445	1,387	1,363	1,207	1,145	1,072	1,007	906
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX	2	2	3					
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 3

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	2,225	9,682	9,731	9,794	9,810	9,860	9,879	9,901	9,929	9,942
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX	3	3	3	3	3	3	3	3
5. 2011	XXX	XXX	XXX					1	1	1
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 5E - COMMERCIAL MULTIPLE PERIL

SECTION 1

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	7,236	2,729	2,318	2,188	2,148	2,127	2,205	2,336	2,484	2,589
2. 2008	31,547	37,035	37,418	37,617	37,713	37,767	37,785	37,803	37,810	37,812
3. 2009	XXX	35,067	41,849	42,245	42,436	42,555	42,594	42,609	42,623	42,627
4. 2010	XXX	XXX	35,005	42,537	43,071	43,311	43,415	43,459	43,477	43,493
5. 2011	XXX	XXX	XXX	48,028	52,981	53,379	53,562	53,673	53,705	53,712
6. 2012	XXX	XXX	XXX	XXX	33,600	37,946	38,260	38,442	38,529	38,557
7. 2013	XXX	XXX	XXX	XXX	XXX	27,013	30,304	30,585	30,859	30,948
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	30,575	34,046	34,372	34,557
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	27,892	32,495	32,834
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	34,005	37,984
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	30,848

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	2,449	1,447	962	872	589	424	485	403	325	297
2. 2008	4,480	694	446	240	132	75	41	24	15	12
3. 2009	XXX	3,924	709	458	242	117	63	41	21	21
4. 2010	XXX	XXX	3,507	693	418	212	103	60	38	20
5. 2011	XXX	XXX	XXX	2,863	720	451	261	120	70	34
6. 2012	XXX	XXX	XXX	XXX	2,810	612	440	215	106	61
7. 2013	XXX	XXX	XXX	XXX	XXX	2,742	674	422	200	85
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	2,687	730	462	240
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	3,283	775	573
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,658	703
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,332

SECTION 3

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	4,899	1,329	1,088	1,064	1,163	1,238	1,518	1,691	1,836	1,986
2. 2008	55,473	50,464	60,876	61,015	61,052	61,069	61,079	61,084	61,089	61,092
3. 2009	XXX	59,209	66,588	67,018	67,186	67,199	67,222	67,228	67,235	67,240
4. 2010	XXX	XXX	60,636	68,856	69,448	69,621	69,678	69,713	69,725	69,729
5. 2011	XXX	XXX	XXX	76,242	82,442	82,946	83,073	83,113	83,127	83,131
6. 2012	XXX	XXX	XXX	XXX	57,706	62,935	63,394	63,542	63,577	63,593
7. 2013	XXX	XXX	XXX	XXX	XXX	49,827	53,554	54,109	54,259	54,306
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	56,593	60,872	61,324	61,455
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	53,813	58,288	59,711
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	59,403	64,243
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	57,089

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 5F - MEDICAL PROFESSIONAL LIABILITY - OCCURRENCE****SECTION 1A**

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	448	466	466	466	466	466	466	466	466	466
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 2A

Years in Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	1			1	1	1	1	1	1	1
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 3A

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	33	35	35	36	36	36	36	36	36	36
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

Schedule P - Part 5F - Medical Professional Liability - Claims-Made - Section 1B

NONE

Schedule P - Part 5F - Medical Professional Liability - Claims-Made - Section 2B

NONE

Schedule P - Part 5F - Medical Professional Liability - Claims-Made - Section 3B

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 5H - OTHER LIABILITY - OCCURRENCE****SECTION 1A**

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	4,229	5,820	9,607	9,639	9,886	10,037	10,170	10,241	10,269	10,301
2. 2008	572	815	969	1,081	1,153	1,191	1,207	1,214	1,218	1,224
3. 2009	XXX	485	709	831	957	1,037	1,068	1,084	1,090	1,092
4. 2010	XXX	XXX	386	592	714	802	872	915	934	944
5. 2011	XXX	XXX	XXX	395	590	677	774	835	860	873
6. 2012	XXX	XXX	XXX	XXX	378	540	632	726	789	810
7. 2013	XXX	XXX	XXX	XXX	XXX	348	490	610	702	751
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	276	441	524	622
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	281	446	545
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	291	423
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	234

SECTION 2A

Years in Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	3,029	2,682	2,416	2,337	2,128	2,181	1,995	1,927	1,871	1,891
2. 2008	454	398	311	191	104	53	32	21	17	10
3. 2009	XXX	434	337	254	143	76	40	21	15	10
4. 2010	XXX	XXX	366	289	231	166	101	62	36	26
5. 2011	XXX	XXX	XXX	301	244	202	136	77	48	28
6. 2012	XXX	XXX	XXX	XXX	325	228	195	132	69	37
7. 2013	XXX	XXX	XXX	XXX	XXX	280	229	160	111	79
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	280	231	188	123
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	293	224	195
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	274	241
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	294

SECTION 3A

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	6,026	(2,774)	8,335	8,622	8,966	9,378	9,521	9,612	9,818	9,892
2. 2008	1,712	2,208	2,429	2,549	2,589	2,623	2,634	2,640	2,645	2,645
3. 2009	XXX	1,424	1,806	1,983	2,112	2,165	2,187	2,198	2,208	2,210
4. 2010	XXX	XXX	1,389	1,756	1,965	2,083	2,131	2,157	2,165	2,173
5. 2011	XXX	XXX	XXX	1,151	1,536	1,687	1,787	1,841	1,866	1,878
6. 2012	XXX	XXX	XXX	XXX	1,136	1,440	1,800	1,706	1,760	1,775
7. 2013	XXX	XXX	XXX	XXX	XXX	1,057	1,384	1,552	1,666	1,724
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	1,070	1,464	1,656	1,759
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,237	1,823	1,801
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,329	1,752
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,950

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 5H - OTHER LIABILITY - CLAIMS-MADE

SECTION 1B

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior		2	2	2	2	2	2	2	2	2
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 2B

Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 3B

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 5R - PRODUCTS LIABILITY - OCCURRENCE****SECTION 1A**

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	2,508	4,512	4,533	4,564	4,599	4,610	4,619	4,627	4,647	4,656
2. 2008	37	44	47	47	49	49	49	49	49	49
3. 2009	XXX	26	33	37	37	38	38	38	38	38
4. 2010	XXX	XXX	11	17	17	18	18	18	18	18
5. 2011	XXX	XXX	XXX	15	18	19	19	19	19	19
6. 2012	XXX	XXX	XXX	XXX	17	17	18	18	18	18
7. 2013	XXX	XXX	XXX	XXX	XXX	12	17	17	18	18
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	8	18	23	24
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	9	12	14
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4	4
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	5

SECTION 2A

Years in Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	1,814	1,767	1,697	1,641	1,628	1,650	1,601	1,618	1,613	1,634
2. 2008	7	3	1	2			1			1
3. 2009	XXX	8	4		1					
4. 2010	XXX	XXX	6	4	3	1				
5. 2011	XXX	XXX	XXX	3	4	1	1	1	1	1
6. 2012	XXX	XXX	XXX	XXX	1					1
7. 2013	XXX	XXX	XXX	XXX	XXX	3	4	3	4	4
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	11	7	2	1
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	7	4	3
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2	1
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	5

SECTION 3A

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	3,233	4,742	4,828	4,896	5,075	5,193	5,262	5,303	5,397	5,487
2. 2008	57	67	69	70	72	72	73	73	73	73
3. 2009	XXX	54	61	62	62	62	62	62	62	62
4. 2010	XXX	XXX	25	32	33	34	34	34	34	34
5. 2011	XXX	XXX	XXX	27	32	32	32	32	32	32
6. 2012	XXX	XXX	XXX	XXX	20	21	22	22	22	23
7. 2013	XXX	XXX	XXX	XXX	XXX	22	28	28	30	31
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	24	37	37	38
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	18	20	23
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	14	16
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	10

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

Schedule P - Part 5R - Products Liability - Claims-Made - Section 1B

NONE

Schedule P - Part 5R - Products Liability - Claims-Made - Section 2B

NONE

Schedule P - Part 5R - Products Liability - Claims-Made - Section 3B

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 5T - WARRANTY

SECTION 1

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS CLOSED WITH LOSS PAYMENT DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	6	6	6
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 2

Years in Years in Which Premiums Were Earned and Losses Were Incurred	NUMBER OF CLAIMS OUTSTANDING DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 3

Years in Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE NUMBER OF CLAIMS REPORTED DIRECT AND ASSUMED AT YEAR END									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	XXX	XXX	XXX	XXX	XXX	XXX	XXX	10		
2. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	15	15
3. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	6

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 6C - COMMERCIAL AUTO/TRUCK LIABILITY/MEDICAL

SECTION 1

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED DIRECT AND ASSUMED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior	(1,424)	239	557	259	331	22	2		314	45	45
2. 2008	355,663	353,740	353,753	353,741	353,738	353,735	353,735	353,735	353,779	353,791	12
3. 2009	XXX	304,847	303,049	303,030	303,021	303,011	303,013	303,013	303,030	303,040	10
4. 2010	XXX	XXX	279,123	277,001	276,987	276,972	276,973	276,973	276,978	276,986	8
5. 2011	XXX	XXX	XXX	263,140	261,303	261,292	261,284	261,283	261,283	261,294	11
6. 2012	XXX	XXX	XXX	XXX	245,942	244,725	244,644	244,622	244,618	244,638	20
7. 2013	XXX	XXX	XXX	XXX	XXX	252,563	250,923	250,775	250,742	250,757	15
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	267,302	265,947	265,868	265,833	(35)
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	285,898	284,495	284,482	(13)
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	291,308	290,150	(1,158)
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	289,117	289,117
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	288,032
13. Earned Premiums (Sch P-PL 1)	354,239	303,163	277,895	261,246	244,410	251,329	265,578	284,172	290,369	288,032	XXX

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED CEDED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior											
2. 2008	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	
3. 2009	XXX	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	
4. 2010	XXX	XXX	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	
5. 2011	XXX	XXX	XXX	3,584	3,584	3,584	3,584	3,584	3,584	3,584	
6. 2012	XXX	XXX	XXX	XXX	3,581	3,581	3,581	3,581	3,581	3,581	
7. 2013	XXX	XXX	XXX	XXX	XXX	3,672	3,672	3,672	3,672	3,672	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	4,740	4,740	4,740	4,740	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,468	4,468	4,468	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	8,754	8,754	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,597	4,597
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	4,597
13. Earned Premiums (Sch P-PL 1)	3,792	3,774	3,642	3,584	3,581	3,672	4,740	4,468	8,754	4,597	XXX

SCHEDULE P - PART 6D - WORKERS' COMPENSATION
(EXCLUDING EXCESS WORKERS' COMPENSATION)

SECTION 1

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED DIRECT AND ASSUMED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior	(135)	(204)	109	10	76	(12)	3	(2)	(13)		
2. 2008	116	116	125	123	122	122	122	121	115	115	
3. 2009	XXX	14	14	11	10	9	9	7	1	1	
4. 2010	XXX	XXX	13	13	11	10	10	6	(13)	(13)	
5. 2011	XXX	XXX	XXX	15	15	13	13	3	(41)	(41)	
6. 2012	XXX	XXX	XXX	XXX	18	18	18	3	(104)	(104)	
7. 2013	XXX	XXX	XXX	XXX	XXX	12	12	(12)	(182)	(182)	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	793	793	528	528	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	273	273	273	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	(47)	(47)	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	127	127
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	127
13. Earned Premiums (Sch P-PL 1)	(19)	(189)	131	19	90	(4)	796	215	(677)	127	XXX

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED CEDED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior											
2. 2008	2	2	2	2	2	2	2	2	2	2	
3. 2009	XXX	XXX	1	1	1	1	1	1	1	1	
4. 2010	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
5. 2011	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
6. 2012	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
7. 2013	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
13. Earned Premiums (Sch P-PL 1)	2		1	1							XXX

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 6E - COMMERCIAL MULTIPLE PERIL

SECTION 1

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED DIRECT AND ASSUMED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior	(938)	(32)	(2)	(15)	(4)						
2. 2008	634,626	633,915	633,901	633,890	633,887	633,886	633,886	633,886	633,886	633,886	
3. 2009	XXX	653,334	652,474	652,455	652,451	652,448	652,448	652,448	652,448	652,448	
4. 2010	XXX	XXX	660,204	659,671	659,664	659,658	659,658	659,658	659,658	659,658	
5. 2011	XXX	XXX	XXX	670,582	670,503	670,482	670,479	670,478	670,478	670,478	
6. 2012	XXX	XXX	XXX	XXX	678,547	678,144	678,101	678,098	678,098	678,098	
7. 2013	XXX	XXX	XXX	XXX	XXX	681,128	680,140	680,090	680,084	680,082	(2)
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	688,527	688,981	688,951	688,942	(9)
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	700,429	699,776	699,730	(45)
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	675,926	675,087	(839)
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	655,037	655,037
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	654,141
13. Earned Premiums (Sch P-Pt. 1)	633,886	652,581	659,327	670,405	678,050	680,684	688,493	699,829	675,237	654,141	XXX

SECTION 2

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED CEDED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior											
2. 2008	27,612	27,612	27,612	27,612	27,612	27,612	27,612	27,612	27,612	27,612	
3. 2009	XXX	21,629	21,629	21,629	21,629	21,629	21,629	21,629	21,629	21,629	
4. 2010	XXX	XXX	20,148	20,148	20,148	20,148	20,148	20,148	20,148	20,148	
5. 2011	XXX	XXX	XXX	18,385	18,385	18,385	18,385	18,385	18,385	18,385	
6. 2012	XXX	XXX	XXX	XXX	19,117	19,117	19,117	19,117	19,117	19,117	
7. 2013	XXX	XXX	XXX	XXX	XXX	17,881	17,881	17,881	17,881	17,881	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	15,084	16,084	16,084	16,084	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	15,630	15,630	15,630	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	15,934	15,934	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	14,788	14,788
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	14,788
13. Earned Premiums (Sch P-Pt. 1)	27,612	21,629	20,148	18,385	19,117	17,881	16,084	15,630	15,934	14,788	XXX

SCHEDULE P - PART 6H - OTHER LIABILITY - OCCURRENCE

SECTION 1A

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED DIRECT AND ASSUMED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior	(252)	16	70	(7)	28	(13)		(10)	(93)		
2. 2008	262,790	262,777	262,778	262,775	262,772	262,771	262,771	262,769	262,742	262,742	
3. 2009	XXX	340,361	340,348	340,347	340,345	340,342	340,342	340,331	340,304	340,304	
4. 2010	XXX	XXX	329,687	329,679	329,678	329,676	329,676	329,662	329,542	329,542	
5. 2011	XXX	XXX	XXX	325,528	325,527	325,525	325,525	325,483	325,323	325,323	
6. 2012	XXX	XXX	XXX	XXX	319,429	319,430	319,430	319,403	318,937	318,937	
7. 2013	XXX	XXX	XXX	XXX	XXX	320,093	320,107	320,097	319,791	319,791	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	326,458	326,457	326,351	326,351	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	329,886	329,853	329,853	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	341,265	341,264	(1)
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	355,411	355,411
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	355,410
13. Earned Premiums (Sch P-Pt. 1)	262,537	340,364	329,745	325,509	319,450	320,073	326,472	329,769	339,927	355,410	XXX

SECTION 2A

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED CEDED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1	2	3	4	5	6	7	8	9	10	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
1. Prior											
2. 2008	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	15,387	
3. 2009	XXX	85	85	85	85	85	85	85	85	85	
4. 2010	XXX	XXX	13	13	13	13	13	13	13	13	
5. 2011	XXX	XXX	XXX	2,634	2,634	2,634	2,634	2,634	2,634	2,634	
6. 2012	XXX	XXX	XXX	XXX	11,638	11,638	11,638	11,638	11,638	11,638	
7. 2013	XXX	XXX	XXX	XXX	XXX	14,504	14,504	14,504	14,504	14,504	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	17,116	17,116	17,116	17,116	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	17,094	17,094	17,094	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	19,965	19,965	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	19,993	19,993
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	19,993
13. Earned Premiums (Sch P-Pt. 1)	15,385	85	13	2,634	11,638	14,504	17,116	17,094	19,965	19,993	XXX

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

Schedule P - Part 6H - Other Liability - Claims-Made - Section 1B

NONE

Schedule P - Part 6H - Other Liability - Claims-Made - Section 2B

NONE

Schedule P - Part 6M - International - Section 1

NONE

Schedule P - Part 6M - International - Section 2

NONE

Schedule P - Part 6N- Reinsurance A - Nonproportional Assumed Property - Section 1

NONE

Schedule P - Part 6N- Reinsurance A - Nonproportional Assumed Property - Section 2

NONE

Schedule P - Part 6O - Reinsurance B - Nonproportional Liability - Section 1

NONE

Schedule P - Part 6O - Reinsurance B - Nonproportional Assumed Liability - Section 2

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 6R - PRODUCTS LIABILITY - OCCURRENCE

SECTION 1A

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED DIRECT AND ASSUMED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	
1. Prior											
2. 2008	1,751	1,753	1,751	1,750	1,750	1,750	1,750	1,750	1,750	1,750	
3. 2009	XXX	1,615	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	
4. 2010	XXX	XXX	1,357	1,348	1,347	1,347	1,347	1,347	1,347	1,347	
5. 2011	XXX	XXX	XXX	1,046	1,041	1,040	1,040	1,040	1,040	1,040	
6. 2012	XXX	XXX	XXX	XXX	977	971	970	970	970	970	
7. 2013	XXX	XXX	XXX	XXX	XXX	1,178	1,165	1,165	1,165	1,165	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	1,350	1,339	1,339	1,339	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	1,277	1,269	1,269	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	599	591	(8)
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	756	756
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	748
13. Earned Premiums (Sch P-Pl. 1)	1,758	1,628	1,350	1,033	971	1,171	1,336	1,266	591	748	XXX

SECTION 2A

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED CEDED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	
1. Prior											
2. 2008	.92	.92	.92	.92	.92	.92	.92	.92	.92	.92	
3. 2009	XXX	666	666	666	666	666	666	666	666	666	
4. 2010	XXX	XXX	7	7	7	7	7	7	7	7	
5. 2011	XXX	XXX	XXX	30	30	30	30	30	30	30	
6. 2012	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
7. 2013	XXX	XXX	XXX	XXX	XXX	22	22	22	22	22	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
13. Earned Premiums (Sch P-Pl. 1)	92	666	7	30		22					XXX

SCHEDULE P - PART 6R - PRODUCTS LIABILITY - CLAIMS-MADE

SECTION 1B

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED DIRECT AND ASSUMED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	
1. Prior											
2. 2008											
3. 2009	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
4. 2010	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
5. 2011	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
6. 2012	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
7. 2013	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
13. Earned Premiums (Sch P-Pl. 1)											XXX

SECTION 2B

Years in Which Premiums Were Earned and Losses Were Incurred	CUMULATIVE PREMIUMS EARNED CEDED AT YEAR END (\$000 OMITTED)										11 Current Year Premiums Earned
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	
1. Prior											
2. 2008											
3. 2009	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
4. 2010	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
5. 2011	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
6. 2012	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
7. 2013	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
12. Totals	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	
13. Earned Premiums (Sch P-Pl. 1)											XXX

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 7A - PRIMARY LOSS SENSITIVE CONTRACTS (\$000 OMITTED)****SECTION 1**

Schedule P - Part 1	1 Total Net Losses and Expenses Unpaid	2 Net Losses and Expenses Unpaid on Loss Sensitive Contracts	3 Loss Sensitive as Percentage of Total	4 Total Net Premiums Written	5 Net Premiums Written on Loss Sensitive Contracts	6 Loss Sensitive as Percentage of Total
1. Homeowners/Farmowners	2,362,987			7,876,334		
2. Private Passenger Auto Liability/ Medical	12,716,783			12,462,339		
3. Commercial Auto/Truck Liability/ Medical	473,367			281,960		
4. Workers' Compensation	75,523			125		
5. Commercial Multiple Peril	341,143			629,833		
6. Medical Professional Liability - Occurrence	122					
7. Medical Professional Liability - Claims - Made						
8. Special Liability	6,444			5,490		
9. Other Liability - Occurrence	951,079			361,841		
10. Other Liability - Claims-Made						
11. Special Property	58,656			240,353		
12. Auto Physical Damage	379,233			8,869,824		
13. Fidelity/Surety	140			11		
14. Other						
15. International						
16. Reinsurance - Nonproportional Assumed Property	XXX	XXX	XXX	XXX	XXX	XXX
17. Reinsurance - Nonproportional Assumed Liability	XXX	XXX	XXX	XXX	XXX	XXX
18. Reinsurance - Nonproportional Assumed Financial Lines	XXX	XXX	XXX	XXX	XXX	XXX
19. Products Liability - Occurrence	1,005,263			662		
20. Products Liability - Claims-Made						
21. Financial Guaranty/Mortgage Guaranty						
22. Warranty				3,661		
23. Totals	18,369,839			30,532,455		

SECTION 2

Years in Which Policies Were Issued	INCURRED LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017
1. Prior	1,122,888	1,019,331	967,944	822,669	934,671	769,227	387,657			
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 3

Years In Which Policies Were Issued	BULK AND INCURRED BUT NOT REPORTED RESERVES FOR LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES AT YEAR END (\$000 OMITTED)									
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017
1. Prior	313,950	264,322	246,000	110,235	216,445	52,666				
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE P - PART 7A - PRIMARY LOSS SENSITIVE CONTRACTS (Continued)****SECTION 4**

Years in Which Policies Were Issued	NET EARNED PREMIUMS REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	210	34	599		396	(29)	772			
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 5

Years in Which Policies Were Issued	NET RESERVE FOR PREMIUM ADJUSTMENTS AND ACCRUED RETROSPECTIVE PREMIUMS AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

NONE

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 7B - REINSURANCE LOSS SENSITIVE CONTRACTS (\$000 OMITTED)

SECTION 1

Schedule P - Part 1	1 Total Net Losses and Expenses Unpaid	2 Net Losses and Expenses Unpaid on Loss Sensitive Contracts	3 Loss Sensitive as Percentage of Total	4 Total Net Premiums Written	5 Net Premiums Written on Loss Sensitive Contracts	6 Loss Sensitive as Percentage of Total
1. Homeowners/Farmowners	2,352,087			7,676,334		
2. Private Passenger Auto Liability/Medical	12,716,783			12,462,339		
3. Commercial Auto/Truck Liability/Medical	473,367			281,580		
4. Workers' Compensation	75,523			125		
5. Commercial Multiple Peril	341,143			629,833		
6. Medical Professional Liability - Occurrence	122					
7. Medical Professional Liability - Claims - Made						
8. Special Liability	6,444			5,490		
9. Other Liability - Occurrence	951,079			351,841		
10. Other Liability - Claims-Made						
11. Special Property	58,856			240,353		
12. Auto Physical Damage	379,233			8,869,824		
13. Fidelity/Surety	140			11		
14. Other						
15. International						
16. Reinsurance - Nonproportional Assumed Property	163					
17. Reinsurance - Nonproportional Assumed Liability	2,761					
18. Reinsurance - Nonproportional Assumed Financial Lines						
19. Products Liability - Occurrence	1,005,263			662		
20. Products Liability - Claims-Made						
21. Financial Guaranty/Mortgage Guaranty						
22. Warranty				3,661		
23. Totals	18,372,763			30,532,455		

SECTION 2

Years in Which Policies Were Issued	INCURRED LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES REPORTED AT YEAR END (\$000 OMITTED)									
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017
1. Prior	45,112	45,180	45,364	45,467	45,903	45,762	45,544			
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 3

Years in Which Policies Were Issued	BULK AND INCURRED BUT NOT REPORTED RESERVES FOR LOSSES AND DEFENSE AND COST CONTAINMENT EXPENSES AT YEAR END (\$000 OMITTED)									
	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017
1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS

SCHEDULE P - PART 7B - REINSURANCE LOSS SENSITIVE CONTRACTS (Continued)

SECTION 4

Years in Which Policies Were Issued	NET EARNED PREMIUMS REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior	(16)	(49)	15	31	51	(7)	5			
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 5

Years in Which Policies Were Issued	NET RESERVE FOR PREMIUM ADJUSTMENTS AND ACCRUED RETROSPECTIVE PREMIUMS AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 6

Years in Which Policies Were Issued	INCURRED ADJUSTABLE COMMISSIONS REPORTED AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

SECTION 7

Years in Which Policies Were Issued	RESERVES FOR COMMISSION ADJUSTMENTS AT YEAR END (\$000 OMITTED)									
	1	2	3	4	5	6	7	8	9	10
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1. Prior										
2. 2008										
3. 2009	XXX									
4. 2010	XXX	XXX								
5. 2011	XXX	XXX	XXX							
6. 2012	XXX	XXX	XXX	XXX						
7. 2013	XXX	XXX	XXX	XXX	XXX					
8. 2014	XXX	XXX	XXX	XXX	XXX	XXX				
9. 2015	XXX	XXX	XXX	XXX	XXX	XXX	XXX			
10. 2016	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
11. 2017	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE T - EXHIBIT OF PREMIUMS WRITTEN**

Allocated by States and Territories

States, Etc.	1	Active Status	Gross Premiums, Including Policy and Membership Fees, Less Return Premiums and Premiums on Policies Not Taken		4	5	6	7	8	9
			2	3						
			Direct Premiums Written	Direct Premiums Earned	Dividends Paid or Credited to Policyholders on Direct Business	Direct Losses Paid (Deducting Salvage)	Direct Losses Incurred	Direct Losses Unpaid	Finance and Service Charges Not Included in Premiums	Direct Premiums Written for Federal Purchasing Groups (Included in Column 2)
1. Alabama	AL	L	575,088,212	568,367,398		288,779,630	272,293,643	166,055,326	6,896,494	
2. Alaska	AK	L	102,354,514	103,588,678		46,211,030	45,913,065	32,051,747	827,778	
3. Arizona	AZ	L	555,800,471	555,584,672		286,721,410	282,168,779	200,942,291	4,805,554	
4. Arkansas	AR	L	229,254,124	227,079,830		104,892,273	98,815,404	58,753,380	2,121,838	
5. California	CA	L	3,137,566,646	3,060,693,683		1,971,625,566	2,331,366,991	1,722,559,659	30,862,835	
6. Colorado	CO	L	639,678,189	631,994,351		469,741,260	492,859,524	251,064,280	4,835,682	
7. Connecticut	CT	L	413,557,831	421,382,362		206,640,267	204,070,745	261,024,402	4,778,938	
8. Delaware	DE	L	73,362,211	72,504,308		35,994,097	73,468,120	85,622,017	602,617	
9. District of Columbia	DC	L	39,855,275	39,718,705		16,515,683	15,894,709	12,989,544	319,173	
10. Florida	FL	L	2,177,104,838	2,173,898,300		1,321,742,829	1,293,582,859	1,183,245,293	14,293,167	
11. Georgia	GA	L	1,291,691,204	1,283,057,957		697,482,886	696,571,778	467,761,400	12,380,898	
12. Hawaii	HI	L	97,583,600	96,185,786		52,899,365	51,002,628	32,399,162	1,420,838	
13. Idaho	ID	L	115,430,878	114,496,390		63,963,293	61,816,608	38,182,098	1,316,394	
14. Illinois	IL	L	1,366,487,003	1,365,529,832		783,659,448	778,967,598	815,368,502	11,735,734	
15. Indiana	IN	L	456,257,493	449,609,243		218,684,528	215,813,251	146,795,287	5,020,875	
16. Iowa	IA	L	81,349,169	80,924,768		47,369,467	48,635,718	23,638,204	974,349	
17. Kansas	KS	L	178,290,283	174,960,584		92,303,946	96,628,146	41,037,411	1,450,789	
18. Kentucky	KY	L	280,458,996	285,189,500		135,076,929	127,465,408	97,702,143	1,931,571	
19. Louisiana	LA	L	788,278,050	782,311,743		387,479,748	338,237,953	261,589,689	6,336,282	
20. Maine	ME	L	88,745,594	88,734,984		39,294,754	40,975,166	35,893,821	1,216,697	
21. Maryland	MD	L	837,352,957	834,173,829		469,558,395	474,811,266	402,779,732	5,991,191	
22. Massachusetts	MA	L	114,514,967	124,552,563		71,595,810	87,277,188	58,884,204	2,102,105	
23. Michigan	MI	L	1,016,391,793	1,032,577,923		575,231,088	946,374,522	5,286,412,878	12,288,819	
24. Minnesota	MN	L	329,182,284	326,988,204		220,001,749	238,937,757	149,549,790	2,682,852	
25. Mississippi	MS	L	257,732,729	259,510,250		119,455,989	114,764,952	79,141,791	2,386,197	
26. Missouri	MO	L	255,967,181	254,199,157		137,715,870	140,085,112	81,978,868	2,416,624	
27. Montana	MT	L	43,276,088	43,060,253		19,771,703	19,070,576	17,496,343	392,851	
28. Nebraska	NE	L	103,776,893	102,246,283		87,228,860	91,869,862	34,366,368	581,766	
29. Nevada	NV	L	293,426,745	287,643,432		153,050,559	160,524,514	134,968,371	2,736,280	
30. New Hampshire	NH	L	125,749,734	123,971,949		56,346,954	60,819,727	51,727,852	1,571,679	
31. New Jersey	NJ	N	1,161,588,700	1,172,469,606		597,633,627	599,437,103	1,641,140,768	9,024,874	
32. New Mexico	NM	L	154,878,416	155,229,379		97,267,625	84,697,351	77,940,794	1,394,851	
33. New York	NY	L	2,770,397,133	2,770,396,401		1,431,784,277	1,389,343,286	2,021,124,514	25,395,282	
34. North Carolina	NC	L	716,711,966	715,111,384		376,087,214	368,426,789	224,138,178	10,648,453	
35. North Dakota	ND	L	18,183,540	18,965,340		9,395,832	9,243,250	5,658,105	256,146	
36. Ohio	OH	L	1,050,865,338	1,042,230,431		484,423,382	519,932,678	378,024,728	12,501,866	
37. Oklahoma	OK	L	315,594,806	313,489,802		129,157,071	130,796,789	77,142,794	2,739,964	
38. Oregon	OR	L	317,833,805	316,718,099		172,508,131	177,252,902	124,024,855	3,279,282	
39. Pennsylvania	PA	L	1,538,475,453	1,536,578,546		793,571,410	767,726,308	893,331,364	15,234,754	
40. Rhode Island	RI	L	168,504,203	168,372,805		80,455,473	87,879,214	91,603,168	1,365,168	
41. South Carolina	SC	L	682,955,763	682,376,052		358,655,400	386,414,892	249,939,427	8,858,903	
42. South Dakota	SD	L	9,885,900	9,435,434		5,657,859	6,068,105	4,723,316	138,438	
43. Tennessee	TN	L	428,540,693	428,032,746		204,557,120	188,322,351	123,588,962	3,314,527	
44. Texas	TX	L	3,697,099,703	3,605,138,796		3,285,265,377	3,378,549,971	1,077,936,285	15,672,204	
45. Utah	UT	L	284,973,119	280,361,195		155,959,289	160,191,290	107,338,992	2,830,916	
46. Vermont	VT	L	35,478,926	35,744,163		14,270,536	13,417,394	10,307,063	441,828	
47. Virginia	VA	L	771,337,133	771,471,942		379,269,093	393,806,242	260,628,853	8,793,562	
48. Washington	WA	L	711,814,871	709,407,315		386,380,867	396,957,075	353,096,460	6,664,739	
49. West Virginia	WV	L	130,805,975	130,757,314		51,753,681	50,888,914	39,775,597	1,118,244	
50. Wisconsin	WI	L	220,260,206	218,421,528		120,210,985	122,040,031	127,635,635	2,650,235	
51. Wyoming	WY	L	30,278,813	30,517,394		19,638,423	21,844,390	11,375,659	251,277	
52. American Samoa	AS	N								
53. Guam	GU	N								
54. Puerto Rico	PR	L								
55. U.S. Virgin Islands	VI	N								
56. Northern Mariana Islands	MP	N								
57. Canada	CAN	L					(585,762)	1,953		
58. Aggregate other alien	OT	XXX				59,633	35,134	108,867		
59. Totals	(a)	51	31,272,840,015	31,095,982,690		18,280,987,459	19,113,887,348	20,132,535,200	279,034,109	
DETAILS OF WRITE-INS										
58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above)		XXX				59,633	35,134	108,867		

(L) Licensed or Chartered - Licensed Insurance Carrier or Domiciled RRG; (R) Registered - Non-domiciled RRGs; (Q) Qualified - Qualified or Accredited Reinsurer; (E) Eligible - Reporting Entities eligible or approved to write Surplus Lines in the state (other than their state of domicile - see DSLI); (D) DSLI - Domestic Surplus Lines Insurer (DSLI) - Reporting entities authorized to write Surplus Lines in the state of domicile; (N) None of the above - Not allowed to write business in the state.

Explanation of basis of allocation of premiums by states, etc.

PERSONAL LINES - PREMIUMS ALLOCATED TO VARIOUS STATES, ETC., ACCORDING TO LOCATION OF PROPERTY INSURED.

(a) Insert the number of D and L responses except for Canada and Other Alien.

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED
PROPERTY/CASUALTY INSURERS**SCHEDULE D - SUMMARY BY COUNTRY**

Long-Term Bonds and Stocks OWNED December 31 of Current Year

Description		1 Book/Adjusted Carrying Value	2 Fair Value	3 Actual Cost	4 Par Value of Bonds
BONDS					
Governments (Including all obligations guaranteed by governments)	1. United States	1,960,175,610	1,955,998,284	1,968,887,888	1,959,281,264
	2. Canada				
	3. Other Countries	3,966,639	4,171,252	3,895,000	4,000,000
	4. Totals	1,964,142,249	1,960,169,536	1,972,782,888	1,963,281,264
U.S. States, Territories and Possessions (Direct and guaranteed)					
	5. Totals	676,993,072	675,495,757	744,927,419	623,610,000
U.S. Political Subdivisions of States, Territories and Possessions (Direct and guaranteed)					
	6. Totals	1,559,776,314	1,557,227,131	1,615,556,093	1,374,570,000
U.S. Special Revenue and Special Assessment Obligations and all Non-Guaranteed Obligations of Agencies and Authorities of Governments and their Political Subdivisions					
	7. Totals	3,391,000,402	3,390,623,878	3,541,252,212	3,065,843,022
Industrial and Miscellaneous, SVO Identified Funds and Hybrid Securities (unaffiliated)	8. United States	20,194,588,306	20,394,627,959	20,278,665,963	20,386,498,306
	9. Canada	477,555,236	493,860,714	478,444,569	477,267,986
	10. Other Countries	3,041,339,555	3,048,608,871	3,044,501,330	3,046,398,038
	11. Totals	23,713,483,117	23,927,097,544	23,801,611,862	23,910,164,330
Parent, Subsidiaries and Affiliates					
	12. Totals				
	13. Total Bonds	31,305,395,153	31,510,613,846	31,676,130,273	30,937,668,616
PREFERRED STOCKS					
Industrial and Miscellaneous (unaffiliated)	14. United States	94,930,819	137,970,258	79,774,976	
	15. Canada				
	16. Other Countries	10,829,820	13,636,501	11,721,120	
	17. Totals	105,760,639	151,606,759	91,496,096	
Parent, Subsidiaries and Affiliates					
	18. Totals				
	19. Total Preferred Stocks	105,760,639	151,606,759	91,496,096	
COMMON STOCKS					
Industrial and Miscellaneous (unaffiliated)	20. United States	2,724,444,592	2,724,444,592	2,259,845,082	
	21. Canada	87,156,324	87,156,324	72,377,138	
	22. Other Countries	1,072,462,524	1,072,432,679	882,311,947	
	23. Totals	3,884,063,440	3,884,033,595	3,214,534,167	
Parent, Subsidiaries and Affiliates					
	24. Totals	4,101,456,823	4,101,456,823	2,106,008,231	
	25. Total Common Stocks	7,985,520,263	7,985,490,418	5,320,542,398	
	26. Total Stocks	8,091,280,902	8,137,097,177	5,412,038,494	
	27. Total Bonds and Stocks	39,396,676,055	39,647,711,023	37,088,168,768	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE D - PART 1A - SECTION 1

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

1	2	3	4	5	6	7	8	9	10	11	12
NAIC Designation	1 Year or Less	Over 2 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Col. 7 as a % of Line 10.7	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed (a)
1. U.S. Governments											
1.1 NAIC 1	154,550,559	1,634,712,065	220,726,343	709,022		XXX	8.3	1,518,230,852	4.9	2,010,687,989	
1.2 NAIC 2						XXX					
1.3 NAIC 3						XXX					
1.4 NAIC 4						XXX					
1.5 NAIC 5						XXX					
1.6 NAIC 6						XXX					
1.7 Totals	154,550,559	1,634,712,065	220,726,343	709,022		XXX	6.3	1,518,230,852	4.9	2,010,687,989	
2. All Other Governments											
2.1 NAIC 1		3,966,639				XXX	0.0	13,955,561	0.0	3,966,639	
2.2 NAIC 2						XXX		20,088,823	0.1		
2.3 NAIC 3						XXX					
2.4 NAIC 4						XXX					
2.5 NAIC 5						XXX					
2.6 NAIC 6						XXX					
2.7 Totals		3,966,639				XXX	0.0	34,047,385	0.1	3,966,639	
3. U.S. States, Territories and Possessions etc., Guaranteed											
3.1 NAIC 1	297,076,453	172,742,355	195,320,278			XXX	2.1	751,736,176	2.4	665,139,085	
3.2 NAIC 2		11,853,988				XXX	0.0	1,058,588	0.0	11,853,988	
3.3 NAIC 3						XXX					
3.4 NAIC 4						XXX					
3.5 NAIC 5						XXX					
3.6 NAIC 6						XXX					
3.7 Totals	297,076,453	184,596,342	195,320,278			XXX	2.1	752,794,764	2.4	676,993,072	
4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed											
4.1 NAIC 1	174,035,338	426,457,317	855,900,205	90,324,118		XXX	4.8	1,175,442,438	3.8	1,546,717,578	
4.2 NAIC 2		4,820,353	2,566,135			XXX	0.0	7,008,588	0.0	7,986,488	
4.3 NAIC 3	605,072	1,000,000				XXX	0.0	1,165,273	0.0	1,865,072	
4.4 NAIC 4						XXX					
4.5 NAIC 5		1,129,375	845,911			XXX	0.0	1,129,375	0.0	1,129,375	
4.6 NAIC 6	103,500	493,514		1,494,775		XXX	0.0	2,937,800	0.0	2,937,800	
4.7 Totals	174,744,510	433,900,660	859,372,251	91,818,893		XXX	4.9	1,186,148,099	3.8	1,559,776,314	
5. U.S. Special Revenue & Special Assessment Obligations, etc. Non-Guaranteed											
5.1 NAIC 1	533,762,839	1,276,846,384	1,374,201,016	90,180,415		XXX	10.2	2,666,024,267	8.6	3,274,960,654	
5.2 NAIC 2	4,608,713	23,485,950	46,029,197	3,019,073		XXX	0.3	73,718,073	0.2	84,487,787	
5.3 NAIC 3	3,676,180	9,831,452				XXX	0.0	9,632,760	0.0	13,606,632	
5.4 NAIC 4			13,222,279			XXX	0.0	25,930,156	0.1	13,222,279	
5.5 NAIC 5		595,220				XXX		4,916,610	0.0		
5.6 NAIC 6	124,004		1,031,006	3,617,377		XXX	0.0	5,360,412	0.0	5,367,607	
5.7 Totals	542,170,736	1,310,859,066	1,434,433,498	96,816,866		XXX	10.6	2,785,822,278	9.0	3,391,674,959	

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE D - PART 1A - SECTION 1 (Continued)

Quality and Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Types of Issues and NAIC Designations

	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 10.7	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed (a)
6. Industrial & Miscellaneous (Unaffiliated)												
6.1 NAIC 1	1,422,126,259	7,712,438,726	1,351,924,318	102,502,012	109,852,570	XXX	10,088,846,884	31.5	9,846,304,979	31.9	7,120,194,702	2,978,652,182
6.2 NAIC 2	1,200,814,614	5,816,589,293	1,928,325,872	108,299,679	155,168,718	XXX	9,211,178,178	28.7	8,855,922,789	28.7	7,055,995,116	2,165,213,060
6.3 NAIC 3	83,273,612	883,689,947	1,689,649,364	49,427,754	48,855,298	XXX	2,754,896,975	8.6	3,511,971,640	11.4	1,524,253,195	1,230,643,780
6.4 NAIC 4	23,699,206	582,037,353	1,291,511,368	49,092,405	3,503,022	XXX	1,949,843,355	6.1	2,096,592,700	6.8	683,359,085	1,266,485,260
6.5 NAIC 5	8,723,055	170,162,583	95,583,041	19,219,704	6,115,604	XXX	269,783,986	0.9	219,576,574	0.7	25,919,734	272,864,253
6.6 NAIC 6	122,572	5,621,784	12,501,028	665,719	1,612,688	XXX	20,523,793	0.1	21,999,971	0.1	3,554,204	17,169,535
6.7 Totals	2,738,761,318	14,572,520,686	6,369,474,890	328,207,272	325,108,879	XXX	24,335,073,145	75.9	24,552,268,033	79.4	16,414,043,076	7,921,028,070
7. Hybrid Securities												
7.1 NAIC 1						XXX			8,202,500	0.0		
7.2 NAIC 2						XXX			16,857,500	0.1		
7.3 NAIC 3						XXX						
7.4 NAIC 4						XXX						
7.5 NAIC 5						XXX						
7.6 NAIC 6						XXX						
7.7 Totals						XXX			25,160,000	0.1		
8. Parent, Subsidiaries and Affiliates												
8.1 NAIC 1						XXX						
8.2 NAIC 2						XXX						
8.3 NAIC 3						XXX						
8.4 NAIC 4						XXX						
8.5 NAIC 5						XXX						
8.6 NAIC 6						XXX						
8.7 Totals						XXX						
9. SVO Identified Funds												
9.1 NAIC 1	XXX	XXX	XXX	XXX	XXX	3,494,720	3,494,720	0.0	3,560,960	0.0	3,494,720	
9.2 NAIC 2	XXX	XXX	XXX	XXX	XXX	79,425,089	79,425,089	0.2	51,517,518	0.2	79,425,089	
9.3 NAIC 3	XXX	XXX	XXX	XXX	XXX							
9.4 NAIC 4	XXX	XXX	XXX	XXX	XXX							
9.5 NAIC 5	XXX	XXX	XXX	XXX	XXX							
9.6 NAIC 6	XXX	XXX	XXX	XXX	XXX							
9.7 Totals	XXX	XXX	XXX	XXX	XXX	82,919,819	82,919,819	0.3	55,078,478	0.2	82,919,819	

SCHEDULE D - PART 1A - SECTION 1 (Continued)

County and Municipality	1	2	3	4	5	6	7	8	9	10	11	12
NAIC Designation	1 Year or Less	Over 1 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 10.7	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed (a)
10. Total Bonds Current Year												
10.1 NAIC 1	(d) 2,581,554,048	10,627,164,486	3,938,072,153	283,715,587	109,852,570		17,500,358,830	54.9	XXX	XXX	14,621,706,847	2,978,652,182
10.2 NAIC 2	(d) 1,235,433,327	5,660,729,584	1,376,921,204	111,318,732	182,513,372	3,494,720	9,316,401,159	29.1	XXX	XXX	6,870,705,890	2,155,213,060
10.3 NAIC 3	(d) 87,553,864	894,621,359	1,933,649,364	49,427,754	48,856,268		2,770,108,679	8.8	XXX	XXX	1,539,464,899	1,230,643,780
10.4 NAIC 4	(d) 23,699,205	582,037,353	3,304,733,647	49,092,405	3,503,022	76,425,089	2,042,490,732	6.4	XXX	XXX	776,005,473	1,266,485,260
10.5 NAIC 5	(d) 8,723,055	171,291,958	35,563,041	19,219,704	6,115,604		(c) 300,913,362	0.9	XXX	XXX	28,049,109	272,864,253
10.6 NAIC 6	(d) 350,076	6,710,618	14,377,943	5,777,871	1,612,668		(c) 28,829,176	0.1	XXX	XXX	11,659,949	17,169,353
10.7 Totals	3,807,303,576	18,140,555,398	9,079,317,358	518,562,053	332,453,733	82,919,819	(b) 32,061,101,937	100.0	XXX	XXX	24,140,073,987	7,921,028,070
10.8 Line 10.7 as a % of Col. 7	12.2	58.6	28.3	1.6	1.0	0.3	100.0	XXX	XXX	XXX	75.3	24.7
11. Total Bonds Prior Year												
11.1 NAIC 1	3,004,920,559	10,127,865,988	2,581,348,141	114,933,791	150,970,596		XXX	XXX	15,979,958,874	51.7	12,386,196,197	3,593,762,676
11.2 NAIC 2	1,496,992,682	5,863,726,121	1,471,238,271	50,905,864	91,871,403	3,580,960	8,978,315,302	29.0	XXX	29.0	6,870,705,890	2,307,609,412
11.3 NAIC 3	1,003,809,881	2,270,508,430	105,687,852	25,811,922	25,811,922		3,522,760,673	11.4	XXX	11.4	2,058,118,866	1,464,641,808
11.4 NAIC 4	28,425,711	581,383,333	1,494,286,144	13,473,059	6,944,609	51,517,518	XXX	XXX	2,174,030,374	7.0	824,609,101	1,349,421,273
11.5 NAIC 5	5,573,620	86,441,090	89,195,484	36,615,882	3,667,607		XXX	XXX	(c) 224,493,184	0.7	59,165,061	165,328,422
11.6 NAIC 6	1,972,045	2,427,048	15,615,488	4,764,193	5,272,356		XXX	XXX	(c) 30,051,183	0.1	8,141,212	21,909,971
11.7 Totals	4,562,827,208	17,688,563,211	7,922,211,957	326,300,441	284,538,593	55,078,478	XXX	XXX	(b) 30,909,639,889	100.0	22,006,936,327	8,902,673,562
11.8 Line 11.7 as a % of Col. 9	15.1	57.2	25.6	1.1	1.0	0.2	XXX	XXX	100.0	XXX	71.2	28.8
12. Total Publicly Traded Bonds												
12.1 NAIC 1	1,880,872,084	8,680,959,239	3,730,357,436	283,005,402	46,512,487		14,621,706,647	45.6	12,386,196,197	40.1	14,621,706,847	XXX
12.2 NAIC 2	4,622,236,491	1,503,796,406	64,423,824	131,052,484	131,052,484	3,494,720	7,163,188,099	22.3	6,670,705,690	21.6	7,163,188,099	XXX
12.3 NAIC 3	76,690,878	605,294,485	786,745,716	21,877,520	48,856,268		1,539,464,899	4.8	2,058,118,866	6.7	1,539,464,899	XXX
12.4 NAIC 4	4,623,675	167,407,179	501,283,097	20,256,422	3,010,000	76,425,089	776,005,473	2.4	824,609,101	2.7	776,005,473	XXX
12.5 NAIC 5	24,251,589	4,439,209	1,076,917	5,112,152	3,797,540		28,049,109	0.1	59,165,061	0.2	28,049,109	XXX
12.6 NAIC 6	231,362	4,439,209	1,076,917	5,112,152	3,797,540		11,659,949	0.0	8,141,212	0.0	11,659,949	XXX
12.7 Totals	2,800,602,171	14,104,586,175	6,524,059,574	394,675,319	233,228,609	82,919,819	24,140,073,987	75.3	22,006,936,327	71.2	24,140,073,987	XXX
12.8 Line 12.7 as a % of Col. 7	11.6	58.4	27.9	1.6	1.0	0.3	100.0	XXX	XXX	XXX	100.0	XXX
12.9 Line 12.7 as a % of Line 10.7, Col. 7, Section 10	8.7	44.0	20.3	1.2	0.7	0.3	75.3	XXX	XXX	XXX	75.3	XXX
13. Total Privately Placed Bonds												
13.1 NAIC 1	700,681,954	1,946,205,247	267,714,723	710,165	63,340,093		2,978,652,182	9.3	3,593,762,676	11.6	XXX	2,978,652,182
13.2 NAIC 2	367,239,155	1,236,493,094	473,124,796	46,894,928	31,461,088		2,155,213,060	6.7	2,307,609,412	7.5	XXX	2,155,213,060
13.3 NAIC 3	10,862,966	289,326,911	902,903,648	27,550,235	27,550,235		1,230,643,780	3.8	1,464,641,808	4.7	XXX	1,230,643,780
13.4 NAIC 4	19,075,531	414,630,174	803,450,550	23,835,993	493,022		1,349,421,273	4.0	1,349,421,273	4.4	XXX	1,266,485,260
13.5 NAIC 5	8,723,055	147,040,389	35,563,041	19,219,704	2,318,064		272,864,253	0.9	195,328,422	0.5	XXX	272,864,253
13.6 NAIC 6	2,271,409	18,174,499	12,501,026	696,719	1,612,688		17,169,353	0.1	21,909,971	0.1	XXX	17,169,353
13.7 Totals	1,106,701,405	4,035,967,223	2,555,257,784	123,876,734	99,224,924		7,921,028,070	24.7	8,902,673,562	28.6	XXX	7,921,028,070
13.8 Line 13.7 as a % of Col. 7	14.0	51.0	32.3	1.6	1.3		100.0	XXX	XXX	XXX	100.0	100.0
13.9 Line 13.7 as a % of Line 10.7, Col. 7, Section 10	3.5	12.6	8.0	0.4	0.3		24.7	XXX	XXX	XXX	XXX	XXX

a) Includes \$ 89,283,289 current year, \$ 124,675,444 prior year of bonds with Z¹ designations and \$ prior year of bonds with Z² designations. The letter "Z" means the NAIC designation was not assigned by the Securities Valuation Office (SVO) at the date of the statement. "Z"¹ means the SVO could not evaluate the obligation because valuation procedures for the security class are under regulatory review.

b) Includes \$ 58,438,656 current year, \$ 49,118,810 prior year of bonds with S¹ designations and \$ 123,188 current year, \$ 4,475,190 prior year of bonds with S² designations. "S"¹ means the NAIC designation was assigned by the SVO in reliance on the issuer's certification that the issuer is current in all principal and interest payments. "S"² means the NAIC designation was assigned by the SVO in reliance on the issuer's certification that the issuer is current in all principal and interest payments.

c) Includes the following amount of short-term and cash equivalent bonds by NAIC designation: NAIC 1 \$ 513,788,282; NAIC 2 \$ 236,821,874; NAIC 3 \$ 4,996,650; NAIC 4 \$; NAIC 5 \$; NAIC 6 \$

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE D - PART 1A - SECTION 2

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

	1	2	3	4	5	6	7	8	9	10	11	12
Distribution by Type	1 Year or Less	Over 1 Year Through 5 Years	Over 5 Years Through 10 Years	Over 10 Years Through 20 Years	Over 20 Years	No Maturity Date	Total Current Year	Col. 7 as a % of Line 10.6	Total from Col. 7 Prior Year	% From Col. 8 Prior Year	Total Publicly Traded	Total Privately Placed
1. U.S. Governments												
1.1 Issuer Obligations	154,234,138	1,634,015,376	220,624,532	705,022		XXX	2,009,583,168	6.3	1,484,543,002	4.8	2,009,583,168	
1.2 Residential Mortgage-Backed Securities	316,421	656,690	101,710			XXX	1,114,820	0.0	1,706,854	0.0	1,114,820	
1.3 Commercial Mortgage-Backed Securities						XXX						
1.4 Other Loan-Backed and Structured Securities						XXX			31,940,986	0.1		
1.5 Totals	154,550,559	1,634,712,065	220,726,243	705,022		XXX	2,010,807,989	6.3	1,516,290,852	4.9	2,010,807,989	
2. All Other Governments												
2.1 Issuer Obligations		3,966,639				XXX	3,966,639	0.0	34,047,385	0.1	3,966,639	
2.2 Residential Mortgage-Backed Securities						XXX						
2.3 Commercial Mortgage-Backed Securities						XXX						
2.4 Other Loan-Backed and Structured Securities						XXX						
2.5 Totals		3,966,639				XXX	3,966,639	0.0	34,047,385	0.1	3,966,639	
3. U.S. States, Territories and Possessions, Guaranteed												
3.1 Issuer Obligations	287,076,453	184,506,542	195,320,276			XXX	676,903,072	2.1	752,794,764	2.4	676,903,072	
3.2 Residential Mortgage-Backed Securities						XXX						
3.3 Commercial Mortgage-Backed Securities						XXX						
3.4 Other Loan-Backed and Structured Securities						XXX						
3.5 Totals	287,076,453	184,506,542	195,320,276			XXX	676,903,072	2.1	752,794,764	2.4	676,903,072	
4. U.S. Political Subdivisions of States, Territories and Possessions, Guaranteed												
4.1 Issuer Obligations	174,744,510	433,900,860	859,312,251	91,818,893		XXX	1,559,776,314	4.9	1,166,146,089	3.8	1,559,776,314	
4.2 Residential Mortgage-Backed Securities						XXX						
4.3 Commercial Mortgage-Backed Securities						XXX						
4.4 Other Loan-Backed and Structured Securities						XXX						
4.5 Totals	174,744,510	433,900,860	859,312,251	91,818,893		XXX	1,559,776,314	4.9	1,166,146,089	3.8	1,559,776,314	
5. U.S. Special Revenue & Special Assessment Obligations etc., Non-Guaranteed												
5.1 Issuer Obligations	523,040,492	1,277,641,162	1,420,992,841	94,108,247	7,344,853	XXX	3,328,127,595	10.4	2,807,297,344	8.7	3,328,127,595	
5.2 Residential Mortgage-Backed Securities	12,722,425	31,876,220	13,493,657	2,708,618		XXX	60,797,920	0.2	77,933,663	0.3	60,797,920	
5.3 Commercial Mortgage-Backed Securities						XXX						
5.4 Other Loan-Backed and Structured Securities	497,820	1,341,523				XXX	1,749,443	0.0	10,501,066	0.0	1,749,443	
5.5 Totals	542,170,736	1,370,639,006	1,434,486,498	96,816,866	7,344,653	XXX	3,391,674,959	10.6	2,795,822,278	9.0	3,391,674,959	
6. Industrial and Miscellaneous												
6.1 Issuer Obligations	2,573,246,532	13,690,153,515	6,200,737,225	271,708,378	249,022,089	XXX	22,984,870,849	71.7	22,924,575,727	74.2	15,950,963,005	7,033,907,844
6.2 Residential Mortgage-Backed Securities	31,549,896	65,258,314	49,108,603	36,966,345	2,482,451	XXX	189,366,649	0.6	243,901,995	0.8	184,503,515	4,863,134
6.3 Commercial Mortgage-Backed Securities	263,144	1,265,173	4,398,751	25,211,714	25,211,714	XXX	31,193,782	0.1	26,651,406	0.1	31,193,782	
6.4 Other Loan-Backed and Structured Securities	133,698,706	811,945,584	115,229,410	20,531,550	48,382,616	XXX	1,129,859,866	3.5	1,357,138,955	4.4	278,578,555	851,119,319
6.5 Totals	2,738,761,318	14,572,520,586	6,389,874,990	328,207,272	325,108,819	XXX	24,335,073,146	76.9	24,582,268,033	79.4	16,414,145,076	7,921,028,070
7. Hybrid Securities												
7.1 Issuer Obligations						XXX						
7.2 Residential Mortgage-Backed Securities						XXX						
7.3 Commercial Mortgage-Backed Securities						XXX						
7.4 Other Loan-Backed and Structured Securities						XXX						
7.5 Totals						XXX						
8. Parent, Subsidiaries and Affiliates												
8.1 Issuer Obligations						XXX						
8.2 Residential Mortgage-Backed Securities						XXX						
8.3 Commercial Mortgage-Backed Securities						XXX						
8.4 Other Loan-Backed and Structured Securities						XXX						
8.5 Totals						XXX						

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE D - PART 1A - SECTION 2 (Continued)

Maturity Distribution of All Bonds Owned December 31, at Book/Adjusted Carrying Values by Major Type and Subtype of Issues

Distribution by Type	1 1 Year or Less	2 Over 1 Year Through 5 Years	3 Over 5 Years Through 10 Years	4 Over 10 Years Through 20 Years	5 Over 20 Years	6 No Maturity Date	7 Total Current Year	8 Col. 7 as a % of Line 10.6	9 Total from Col. 7 Prior Year	10 % From Col. 8 Prior Year	11 Total Publicly Traded	12 Total Privately Placed
9. SVO Identified Funds												
9.1 Exchange Traded Funds Identified by the SVO	XXX	XXX	XXX	XXX	XXX	82,919,819	82,919,819	0.3	55,078,478	0.2	82,919,819	
9.2 Bond Mutual Funds Identified by the SVO	XXX	XXX	XXX	XXX	XXX	82,919,819	82,919,819	0.3	55,078,478	0.2	82,919,819	
9.3 Totals	XXX	XXX	XXX	XXX	XXX	82,919,819	82,919,819	0.3	55,078,478	0.2	82,919,819	
10. Total Bonds Current Year												
10.1 Issuer Obligations	3,728,344,124	17,224,273,784	8,898,987,227	468,345,541	255,365,582	XXX	30,594,317,638	95.3	XXX	XXX	23,530,409,794	7,063,907,844
10.2 Residential Mortgage-Backed Securities	4,588,781	101,931,224	52,701,970	39,674,953	2,482,451	XXX	251,279,389	0.8	XXX	XXX	246,416,255	4,863,134
10.3 Commercial Mortgage-Backed Securities	253,144	1,265,173	4,398,751	1,265,173	25,211,714	XXX	31,138,782	0.1	XXX	XXX	31,138,782	31,138,782
10.4 Other Loan-Backed and Structured Securities	134,107,526	813,185,207	115,229,410	20,531,550	48,392,515	XXX	1,131,446,309	3.5	XXX	XXX	280,327,989	851,118,310
10.5 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX	82,919,819	82,919,819	0.3	55,078,478	0.2	82,919,819	
10.6 Totals	3,907,903,575	18,140,555,358	9,078,317,358	518,552,653	332,453,733	82,919,819	32,061,101,937	100.0	XXX	XXX	24,140,073,667	7,921,028,070
10.7 Line 10.6 as a % of Col. 7	12.2	55.6	28.3	1.6	1.0	0.3	100.0	XXX	XXX	XXX	75.3	24.7
11. Total Bonds Prior Year												
11.1 Issuer Obligations	4,470,740,066	16,446,879,673	7,719,489,009	250,315,886	188,110,707	XXX	XXX	XXX	29,078,556,321	94.1	21,211,286,732	7,868,216,589
11.2 Residential Mortgage-Backed Securities	59,114,392	134,257,843	77,099,706	49,348,653	3,721,033	XXX	XXX	XXX	323,542,627	1.0	312,715,634	10,825,993
11.3 Commercial Mortgage-Backed Securities	253,753	1,321,619	1,300,028	6,225,175	17,544,830	XXX	XXX	XXX	26,541,406	0.1	246,416,255	26,651,406
11.4 Other Loan-Backed and Structured Securities	122,712,987	1,086,194,076	130,353,214	20,408,746	65,162,023	XXX	XXX	XXX	1,424,831,057	4.6	427,855,464	986,975,574
11.5 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX	55,078,478	55,078,478	XXX	55,078,478	0.2	55,078,478	
11.6 Totals	4,652,827,209	17,668,663,211	7,822,211,957	326,300,441	294,539,593	55,078,478	XXX	XXX	30,908,606,899	100.0	22,005,936,327	8,902,673,562
11.7 Line 11.6 as a % of Col. 9	15.1	57.2	25.6	1.1	0.9	0.2	100.0	XXX	100.0	XXX	71.2	28.8
12. Total Publicly Traded Bonds												
12.1 Issuer Obligations	2,733,546,575	19,808,793,002	6,421,421,254	335,902,594	230,746,358	XXX	23,530,409,794	73.4	21,211,286,732	88.6	23,530,409,794	XXX
12.2 Residential Mortgage-Backed Securities	40,543,828	100,982,973	62,652,089	39,574,953	2,482,451	XXX	246,416,255	0.8	312,715,634	1.0	246,416,255	XXX
12.3 Commercial Mortgage-Backed Securities	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	427,855,464	1.4	280,327,989	XXX
12.4 Other Loan-Backed and Structured Securities	26,411,667	164,812,258	40,006,221	19,097,852	XXX	XXX	280,327,989	0.9	55,078,478	0.2	82,919,819	XXX
12.5 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX	82,919,819	82,919,819	0.3	55,078,478	0.2	82,919,819	XXX
12.6 Totals	2,800,602,171	14,104,588,175	6,524,059,574	394,675,319	233,228,809	82,919,819	24,140,073,667	75.3	22,005,936,327	71.2	24,140,073,667	XXX
12.7 Line 12.6 as a % of Col. 7	11.6	58.4	27.0	1.6	1.0	0.3	100.0	XXX	XXX	XXX	100.0	XXX
12.8 Line 12.6 as a % of Line 10.6, Col. 7, Section 10	8.7	44.0	20.3	1.2	0.7	0.3	75.3	XXX	XXX	XXX	75.3	XXX
13. Total Privately Placed Bonds												
13.1 Issuer Obligations	894,797,450	3,415,480,792	2,475,565,973	122,443,086	25,620,594	XXX	7,033,907,844	21.9	7,868,216,589	25.6	XXX	7,033,907,844
13.2 Residential Mortgage-Backed Securities	3,944,953	849,371	69,871	6,225,175	17,544,830	XXX	4,863,134	0.0	10,825,993	0.0	XXX	4,863,134
13.3 Commercial Mortgage-Backed Securities	253,144	1,265,173	4,398,751	1,265,173	25,211,714	XXX	31,138,782	0.1	26,651,406	0.1	XXX	31,138,782
13.4 Other Loan-Backed and Structured Securities	107,685,859	1,618,372,948	75,223,190	1,433,397	48,392,515	XXX	851,118,310	2.7	986,975,574	3.2	XXX	851,118,310
13.5 SVO Identified Funds	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
13.6 Totals	1,106,701,405	4,035,957,223	2,555,257,794	123,676,734	99,224,924	XXX	7,921,028,070	24.7	8,902,673,562	28.8	XXX	7,921,028,070
13.7 Line 13.6 as a % of Col. 7	14.0	51.0	32.3	1.6	1.3	0.3	100.0	XXX	XXX	XXX	XXX	90.9
13.8 Line 13.6 as a % of Line 10.6, Col. 7, Section 10	3.5	12.8	8.0	0.4	0.3	0.3	24.7	XXX	XXX	XXX	XXX	24.7

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE D - PART 1

Showing All Long-Term BONDS Owned December 31 of Current Year

1	CUSIP Identification	2	3 Codes			7	8	Showing All Long-Term BONDS Owned December 31 of Current Year		Change in Book/Adjusted Carrying Value					Interest				Dates				
			3	4	5			Fair Value	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
		Description	C o d e	F o r e i g n	B o n d C h a r	N A I C D e s .	A c t u a l C o s t	R a t e U s e d t o O b t a i n F a i r V a l u e	F a i r V a l u e	P a r V a l u e	B o o k / A d j u s t e d C a r r y i n g V a l u e	U n r e a l i z e d V a l u a t i o n I n c r e a s e / (D e c r e a s e)	C u r r e n t Y e a r ' s (A m o r t i z a t i o n) A c c r e t i o n	C u r r e n t Y e a r ' s O t h e r - T h a n - T e m p o r a r y I m p a i r m e n t R e c o g n i z e d	T o t a l F o r e i g n E x c h a n g e C h a n g e I n B o o k / A d j u s t e d C a r r y i n g V a l u e	R a t e o f	E f f e c t i v e R a t e o f	W h e n P a i d	A d m i t t e d A m o u n t D u e a n d A c c r u e d	A m o u n t R e c e i v e d D u r i n g Y e a r	A c q u i r e d	S t a t e d C o n t r a c t u a l M a t u r i t y D a t e	
83999999 - Total Bonds							31,876,139,270	XXX	31,510,613,845	30,957,668,615	31,355,395,524	(3,230,748)	(111,561,945)	8,016,898	781,402	XXX	XXX	XXX	XXX	345,103,554	357,760,228	XXX	XXX

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE D - PART 2 - SECTION 1

Showing All PREFERRED STOCKS Owned December 31 of Current Year

1 CUSIP Identifi- cation	2 Description	3 Codes		5 Number of Shares	6 Par Value Per Share	7 Rate Per Share	8 Book/ Adjusted Carrying Value	9 Rate Per Share Used to Obtain Fair Value	10 Fair Value		11 Actual Cost	12 Dividends		Change in Book/Adjusted Carrying Value				19 Total Foreign Exchange Change in Book/ Adjusted Carrying Value	20 NAIC Desig- nation	21 Date Acquired	
		3	4						12	13		14	15	16	17	18					

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE D - PART 2 - SECTION 2

Showing All Common Stocks Owned December 31 of Current Year

1	2	Codes		5	6	Fair Value		9	Dividends				Change in Book/Adjusted Carrying Value			17	18
		3	4			7	8		10	11	12	13	14	15	16		
CUSIP Identification	Description		For- eign	Number of Shares	Book/ Adjusted Carrying Value	Rate Per Share Used to Obtain Fair Value	Fair Value	Actual Cost	Declared but Unpaid	Amount Received During Year	Nonadmitted Declared but Unpaid	Unrealized Valuation Increase/ (Decrease)	Current Year's Other Than- Temporary Impairment Recognized	Total Change in Book/Adjusted Carrying Value (13 - 14)	Total Foreign Exchange in Change in Book/Adjusted Carrying Value	NAIC Market Indicator (a)	Date Acquired
58999999 - Total Preferred and Common Stocks					8,081,260,971	XXX	8,517,097,175	5,412,009,496	5,655,598	770,139,171		801,309,088	5,554,790	685,723,282	41,139,460	XXX	XXX
(a) For all common stock bearing the NAIC market indicator "U" provide: the number of such issues 387, the total \$ value (included in Column 8) of all such issues \$ 1,059,291,914																	



COMBINED INSURANCE EXPENSE EXHIBIT

FOR THE YEAR ENDED DECEMBER 31, 2017

(To Be Filed by May 1)

Of The (Name) ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS
ADDRESS (City, State and Zip Code) NORTHBROOK , IL 60062-6127
NAIC Group Code 0008 NAIC Company Code 00086 Employer's Identification Number (FEIN)
Contact Person ALMA LOPEZ Title SENIOR MANAGER Telephone 847-402-6704

INSURANCE EXPENSE EXHIBIT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS
AFFILIATED PROPERTY/CASUALTY INSURERS**INTERROGATORIES**

1. Change in reserve for deferred maternity and other similar benefits are reflected in:
- 1.1 Premiums Earned ☐]
- 1.2 Losses Incurred ☐]
- 1.3 Not Applicable ☒ X]
2. Indicate amounts received from securities subject to proration for federal tax purposes. Report amounts in whole dollars only:
- 2.1 Amount included on Exhibit of Net Investment Income, Line 1.1, Column 2 \$ 93,028,849
- 2.2 Amount included on Exhibit of Net Investment Income, Line 2.1, Column 2 \$ 5,623,696
- 2.3 Amount included on Exhibit of Net Investment Income, Line 2.11, Column 2 \$
- 2.4 Amount included on Exhibit of Net Investment Income, Line 2.2, Column 2 \$ 84,675,792
- 2.5 Amount included on Exhibit of Net Investment Income, Line 2.21, Column 2 \$
3. Indicate amounts shown in the Annual Statement for the following items. Report amounts in whole dollars only:
- 3.1 Net Investment Income, Page 4, Line 9, Column 1 \$ 1,969,431,474
- 3.2 Net Realized Capital Gain or (Loss), Page 4, Line 10, Column 1 \$ 110,290,973
- 4.1 The information provided in the Insurance Expense Exhibit will be used by many persons to estimate the allocation of expenses and profit to the various lines of business. Are there any items requiring special comment or explanation? Yes ☐ No ☒ X]
- 4.2 Are items allocated to lines of business in Parts II and III using methods not defined in the instructions? Yes ☒ X] No ☐]
- Statement may be attached.
- 4.3 If yes, explain:
The Miscellaneous taxes unassigned reflected on Part II and III are tax expenses that were incurred in states and provinces where Allstate Insurance Company is licensed but does not write any business.

INSURANCE EXPENSE EXHIBIT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS
AFFILIATED PROPERTY/CASUALTY INSURERS**PART I - ALLOCATION TO EXPENSE GROUPS**

(\$000 OMITTED)

Operating Expense Classifications	1 Loss Adjustment Expense	2 Other Underwriting Expenses			5 Investment Expenses	6 Total Expenses
		2 Acquisition, Field Supervision and Collection Expenses	3 General Expenses	4 Taxes, Licenses and Fees		
1. Claim adjustment services:						
1.1 Direct	835,005					835,005
1.2 Reinsurance assumed	13,438					13,438
1.3 Reinsurance ceded	5,254					5,254
1.4 Net claim adjustment services (Lines 1.1+1.2+1.3)	843,189					843,189
2. Commission and brokerage:						
2.1 Direct excluding contingent		2,694,306				2,694,306
2.2 Reinsurance assumed excluding contingent		7,733				7,733
2.3 Reinsurance ceded excluding contingent		42,487				42,487
2.4 Contingent - direct		901,470				901,470
2.5 Contingent - reinsurance assumed						
2.6 Contingent - reinsurance ceded						
2.7 Policy and membership fees						
2.8 Net commission and brokerage (Lines 2.1+2.2+2.3+2.4+2.5+2.6+2.7)		3,561,021				3,561,021
3. Allowances to managers and agents		80,138	(112)			80,026
4. Advertising	3,426	722,117	(8,356)			717,186
5. Boards, bureaus and associations	3,971	98	17,859			21,927
6. Surveys and underwriting reports			170,157			170,157
7. Audit of assureds' records						
8. Salary related items:						
8.1 Salaries	1,310,492	357,918	751,378		57,093	2,476,881
8.2 Payroll taxes	95,966	25,195	46,677		2,697	170,535
9. Employee relations and welfare	242,942	141,733	91,246		7,200	483,122
10. Insurance	4,046	196	2,020		58	6,320
11. Directors' fees						
12. Travel and travel items	88,723	23,525	26,820		870	139,938
13. Rent and rent items	79,473	29,594	64,749		(917)	172,899
14. Equipment	10,438	12,588	22,873		551	46,450
15. Cost or depreciation of EDP equipment and software	62,916	56,889	134,129		2,929	256,863
16. Printing and stationery	8,265	3,921	16,295		2,849	31,331
17. Postage, telephone and telegraph, exchange and express	41,244	37,380	90,146		582	169,352
18. Legal and auditing	1,493	404	37,220		4,808	43,926
19. Totals (Lines 3 to 18)	1,953,395	1,491,695	1,463,102		78,721	4,986,913
20. Taxes, licenses and fees:						
20.1 State and local insurance taxes deducting guaranty association credits of \$				715,339		715,339
20.2 Insurance department licenses and fees				25,901		25,901
20.3 Gross guaranty association assessments				781		781
20.4 All other (excluding Federal and foreign income and real estate)				33,148		33,148
20.5 Total taxes, licenses and fees (Lines 20.1+20.2+20.3+20.4)				775,169		775,169
21. Real estate expenses					32,212	32,212
22. Real estate taxes					999	999
23. Reimbursements by uninsured plans	XXX	XXX	XXX	XXX	XXX	XXX
24. Aggregate write-ins for miscellaneous operating expenses	660,585	133,341	437,353		2,243	1,233,522
25. TOTAL EXPENSES INCURRED	3,457,169	5,188,058	1,900,455	775,169	114,174	11,433,024
DETAILS OF WRITE-INS						
2499. Totals (Lines 2401 through 2403 plus 2498)(Line 24 above)	660,585	133,341	437,353		2,243	1,233,522

INSURANCE EXPENSE EXHIBIT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

PART II - ALLOCATION TO LINES OF BUSINESS NET OF REINSURANCE

PREMIUMS, LOSSES, EXPENSES, RESERVES AND PROFITS AND PERCENTAGES TO PREMIUMS EARNED FOR BUSINESS NET OF REINSURANCE

(\$000 OMITTED)

	Premiums Written (Pg. 5, Pt. 18, Col. 5)		Premiums Earned (Pg. 6, Pt. 1, Col. 4)		Dividends to Policyholders (Pg. 4, Line 17)		Incurred Loss (Pg. 9, Pt. 2, Col. 7)		Defense and Cost Containment Expenses Incurred		Adjusting and Other Expenses Incurred		Unpaid Losses (Pg. 10, Pt. 2A, Col. 8)		Defense and Cost Containment Expenses Unpaid		Adjusting and Other Expenses Unpaid		Unearned Premium Reserves (Pg. 7, Pt. 1A, Col. 5)		Agents' Balances	
	1 Amount	2 %	3 Amount	4 %	5 Amount	6 %	7 Amount	8 %	9 Amount	10 %	11 Amount	12 %	13 Amount	14 %	15 Amount	16 %	17 Amount	18 %	19 Amount	20 %	21 Amount	22 %
1. Fire	38,135	XXX	32,381	100.0			17,590	53.3	1,156	3.5	1,725	5.2	12,389	37.6	783	2.4	783	2.4	22,232	57.4	6,055	18.4
2.1 Allied Lines	2,085	XXX	2,132	100.0			480	23.0	18	0.8	(78)	(3.6)	1,113	52.2	64	3.0	780	36.6	1,063	49.9	334	15.6
2.2 Multiple Peril Crop		XXX		100.0																		
2.3 Federal Flood		XXX		100.0																		
2.4 Private Crop		XXX		100.0																		
2.5 Private Flood		XXX		100.0																		
3. Farmowners Multiple Peril		XXX		100.0																		
4. Homeowners Multiple Peril	7,576,334	XXX	7,635,971	100.0			4,352,741	57.0	184,204	2.2	620,355	8.1	1,914,927	25.1	250,712	3.3	156,446	2.6	4,175,519	54.7	1,230,074	16.1
5. Commercial Multiple Peril (Non- Liability Portion)	499,389	XXX	506,503	100.0			287,647	58.8	12,922	2.6	47,171	9.3	91,855	18.1	10,365	2.0	16,031	3.2	263,526	52.1	78,906	15.6
5.2 Commercial Multiple Peril (Liability Portion)	130,444	XXX	132,851	100.0			45,678	34.4	4,673	3.5	3,288	2.5	179,768	135.3	32,913	24.8	10,209	7.7	87,474	50.8	20,602	15.5
6. Mortgage Guaranty		XXX		100.0																		
7. Ocean Marine	5,419	XXX	5,419	100.0			7,085	130.8	122	2.2	1,409	26.0	2,158	38.8	179	2.4	173	3.2	2,536	46.8	870	16.1
8. Inland Marine	187,312	XXX	186,358	100.0			74,229	37.2	2,728	1.4	17,027	8.5	18,818	9.4	1,330	0.7	4,338	2.2	97,886	49.1	31,723	15.9
9. Financial Guaranty		XXX		100.0																		
10. Medical Professional Liability		XXX		100.0			122		7		2		111		10							
11. Earthquake	2,750	XXX	2,532	100.0			891	23.6	149	5.1	91	3.1	1,075	36.7	87	3.0	37	1.3	1,391	47.5	465	15.9
12. Group A&H (See Interrogatory 1)		XXX		100.0																		
13. Credit A&H		XXX		100.0																		
14. Other A&H (See Interrogatory 1)		XXX		100.0																		
15. Workers' Compensation	125	XXX	127	100.0			(1,048)	(925.1)	1,118	880.3	1,024	886.6	9.0	53,181.3	3.76	2,926.3	4.254	3,358.3	0.3	20	5.7	
16. Other Liability - Occurrence	334,129	XXX	323,899	100.0			188,716	61.3	16,808	6.1	15,181	4.7	842,147	280.0	80,652	25.0	28,077	8.7	170,477	52.6	52,843	16.3
17.2 Other Liability - Claims-Made		XXX		100.0																		
17.3 Excess Workers' Compensation		XXX		100.0																		
18. Products Liability	682	XXX	718	100.0			61,660	8,247.6	18,323	2,450.8	16,921	2,263.3	798,825	106,849.8	154,728	20,307.6	51,700	6,916.3	268	38.7	105	14.1
19.1, 19.2 Private Passenger Auto Liability	12,482,339	XXX	12,399,282	100.0			7,318,403	58.1	574,012	4.6	1,168,866	9.0	9,814,174	79.2	2,090,407	16.8	822,202	6.6	3,230,333	26.6	1,978,496	16.0
19.3, 19.4 Commercial Auto Liability	281,980	XXX	283,435	100.0			181,915	64.2	24,551	6.7	22,458	8.3	403,385	144.1	46,519	16.4	18,454	6.5	142,750	50.4	44,815	15.8
21.1 Private Passenger Auto Physical		XXX	8,700,128	100.0			4,873,595	56.0	19,041	0.2	734,121	8.2	279,852	3.2	23,069	0.3	70,676	0.8	2,316,463	28.6	1,382,885	16.0
21.2 Damage	85,988	XXX	90,593	100.0			49,916	56.1	3,003	0.3	11,054	12.2	3,437	3.8	1,932	0.3	45,036	2.1	45,036	46.7	14,307	15.8
22. Commercial Auto Physical Damage		XXX		100.0																		
22.1 Aircraft (all perils)		XXX		100.0																		
23. Fidelity	9	XXX	11	100.0			72	685.4	92	16.8	19	181.7	60	564.3	75	18.7	8	74.1	4	37.4	12.9	
24. Surety	3	XXX	3	100.0			52	1,798.5	2	60.0	(1)	(34.0)	88	2,335.4	3	90.4	3	3.6	1	51.2	15.9	
26. Burglary and Theft		XXX		100.0			17				10		1				6					
27. Soller and Machinery		XXX		100.0			732,917.5	(73)90.0	139	(1,331.62)	(3,119.39)	(3,119.39)	1,086	(49,000.0)	143	(1,427.02)	(224)	(330.0)	(103.0)			
28. Credit		XXX		100.0																		
29. International		XXX		100.0																		
30. Warranty		XXX		100.0																		
31. 32. 33. Reinsurance - Nonproportional Assumed	3,661	XXX	578	100.0			(420)		9				2,904		20				3,083	333.8	582	100.8
34. Aggregate write-ins for Other Lines of Business		XXX		100.0																		
35. TOTAL (Lines 1 through 34)	27,712	XXX	28,004	100.0			9	0.0	0.0	48	0.2	48	0.2	2	0.0	1	0.0	0.0	5,368	19.2	1,770	6.3
3499. DETAILS OF WRITES- Totals (Lines 3401 thru 3403 plus 3499)(Line 34 above)	30,532,455	XXX	30,334,962	100.0			17,479,165	57.6	843,183	2.8	2,613,961	8.6	14,443,130	47.6	2,867,654	8.9	1,241,673	4.1	10,693,684	35.0	4,854,056	16.0
	27,712	XXX	28,004	100.0			9	0.0	0.0	48	0.2	48	0.2	2	0.0	1	0.0	0.0	5,368	19.2	1,770	6.3

	1990	9-0	2-	575	513	78	25,067	69.3
NOTE: THE ALLOCATION OF INVESTMENT INCOME FROM CAPITAL AND SURPLUS BY LINE OF BUSINESS MAY NOT ACCURATELY REFLECT THE PROFITABILITY OF A PARTICULAR LINE FOR USE IN THE RATE MAKING PROCESS.								

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INSURANCE EXPENSE EXHIBIT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

PART III - ALLOCATION TO LINES OF DIRECT BUSINESS WRITTEN

PREMIUMS, LOSSES, EXPENSES, RESERVES AND PROFITS, AND PERCENTAGES TO PREMIUMS EARNED FOR DIRECT BUSINESS WRITTEN

(\$000 OMITTED)

	Premiums Written Pg. 8, Pt. 1B, Col. 1)			Premiums Earned Sch. T, Line 59, Col. 3)			Dividends to Policyholders			Incurred Loss (Sch. T, Line 59, Col. 6)			Loss Adjustment Expense Defense and Cost Containment Expenses			Unpaid Losses (Sch. T, Line 59, Col. 7)			Loss Adjustment Expense Defense and Cost Containment Expenses			Unearned Premium Reserves			Agent's Balances		
	1 Amount	2 %	3 Amount	4 100.0	5 Amount	6 %	7 Amount	8 100.0	9 Amount	10 %	11 Amount	12 %	13 Amount	14 %	15 Amount	16 %	17 Amount	18 %	19 Amount	20 %	21 Amount	22 %					
1. Fire	30,143	XXX	31,979	100.0	15,405	51.3	15,405	100.0	1,108	3.5	1,723	5.4	10,782	33.7	2,172	6.8	786	2.4	15,106	47.2	8,470	26.5					
2.1 Allied Lines	2,120	XXX	2,128	100.0	440	20.3	440	100.0	6	0.3	(74)	(3.4)	509	26.1	17	0.8	785	35.4	1,602	49.1	(140)	(6.5)					
2.2 Multiple Peril Crop	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
2.3 Federal Flood	281,256	XXX	282,788	100.0	1,116,411	424.9	1,116,411	100.0	77,350	29.4	77,350	29.4	87,708	33.4	15,602	5.9	15,602	5.9	165,482	63.0	(14,233)	(5.4)					
2.4 Private Crop	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
2.5 Private Flood	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
3. Farmowners Multiple Peril	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
4. Homeowners Multiple Peril	7,957,403	XXX	7,917,872	100.0	4,402,205	55.6	4,402,205	100.0	182,889	2.1	637,890	8.0	1,934,417	24.4	249,883	3.2	198,860	2.5	4,161,886	52.6	802,936	10.1					
5.1 Commercial Multiple Peril (Non- Liability Portion)	511,248	XXX	518,166	100.0	295,380	57.2	295,380	100.0	12,810	2.5	47,152	9.1	91,739	17.7	10,343	2.0	16,031	3.1	284,011	51.0	46,873	9.0					
5.2 Commercial Multiple Peril (Liability Portion)	132,050	XXX	134,359	100.0	45,705	34.0	45,705	100.0	4,656	3.5	3,264	2.4	178,387	133.9	32,324	24.5	10,203	7.5	67,990	50.6	11,141	8.3					
6. Mortgage Guaranty	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
8. Ocean Marine	5,492	XXX	5,420	100.0	6,921	127.7	6,921	100.0	109	2.0	1,407	26.0	1,753	32.3	92	1.7	181	3.0	2,526	46.6	834	15.4					
9. Inland Marine	197,330	XXX	199,461	100.0	80,497	40.4	80,497	100.0	2,945	1.5	17,366	8.7	19,364	9.7	1,342	0.7	4,722	2.4	97,778	49.0	22,861	11.4					
10. Financial Guaranty	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
11. Medical Professional Liability	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
12. Earthquake	2,968	XXX	3,146	100.0	692	22.0	692	100.0	149	4.7	91	2.9	1,076	34.2	88	2.8	37	1.2	1,524	46.4	245	7.8					
13. Group A&H (See Interrogatory 1)	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
14. Credit A&H	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
15. Other A&H (See Interrogatory 1)	77	XXX	77	100.0	(3,777)	(4,935.1)	(3,777)	100.0	1,137	1,465.5	895	1,189.0	47,132	61,580.6	3,253	4,250.9	3,481	4,580.9	53.7	(5)	(6.7)						
16. Workers' Compensation	338,433	XXX	327,395	100.0	180,971	55.3	180,971	100.0	19,934	6.1	16,316	5.0	780,657	238.4	77,748	23.7	25,507	7.8	175,776	53.7	43,487	13.3					
17.1 Other Liability - Occurrence	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
17.2 Other Liability - Claims-Made	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
17.3 Excess Workers' Compensation	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
18. Products Liability	627	XXX	713	100.0	56,856	9,390.0	56,856	100.0	1,406.4	1,406.4	19,770	2,773.7	694,040	59,166.3	219,065	30,739.5	39,283	5,511.5	289	40.6	(39)	(5.5)					
19.1, 19.2 Private Passenger Auto Liability	12,519,784	XXX	12,549,169	100.0	7,797,473	62.1	7,797,473	100.0	975,454	4.8	1,105,289	8.8	15,938,383	124.4	2,085,525	16.6	821,734	6.5	3,309,347	26.4	1,793,103	14.3					
19.3, 19.4 Commercial Auto Liability	283,235	XXX	285,786	100.0	183,133	64.1	183,133	100.0	24,376	8.5	23,449	8.2	419,004	146.6	46,605	16.3	18,473	6.5	142,810	50.0	(12,202)	(0.8)					
21.1 Private Passenger Auto Physical Damage	8,807,861	XXX	8,729,251	100.0	4,886,026	55.7	4,886,026	100.0	18,985	0.2	733,085	8.4	275,754	3.2	23,059	0.3	70,684	0.8	2,372,718	25.5	1,187,817	13.6					
21.2 Commercial Auto Physical Damage	86,907	XXX	90,513	100.0	49,891	55.1	49,891	100.0	303	0.3	11,054	12.2	3,463	3.8	236	0.3	1,932	2.1	45,021	49.7	(590)	(0.6)					
22. Aircraft (all perils)	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
23. Fidelity	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
24. Surety	3	XXX	3	100.0	17	886.1	17	100.0	2	18.6	181.7	69	564.3	3	2	18.7	8	74.1	4	37.4	(1)	(5.4)					
26. Burglary and Theft	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
27. Boiler and Machinery	3,980	XXX	3,976	100.0	1,459	36.7	1,459	100.0	139	3.5	312	7.8	1,410	35.4	143	3.6	224	5.6	2,027	51.0	(252)	(6.3)					
28. Credit	1,939	XXX	5,519	100.0	6,068	106.0	6,068	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
29. International	XXX	XXX	XXX	100.0	XXX	XXX	XXX	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
30. Warranty	5	XXX	80	100.0	35	44.2	35	100.0	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX					
34. Aggregate write-ins for Other Lines of Business	27,712	XXX	28,014	100.0	9	0.0	9	100.0	0.0	0.0	48	0.2	2	0.0	1	0.0	1	0.0	5,678	20.3	3,372	12.0					
36. TOTAL (Lines 1 through 34)	31,272,940	XXX	31,095,582	100.0	19,113,887	61.5	19,113,887	100.0	685,005	2.7	2,894,435	6.7	20,132,535	64.7	2,782,542	8.9	1,229,543	4.0	10,777,667	34.7	3,903,853	12.6					
3499. DETAILS OF WRITE-INS Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	27,712	XXX	28,014	100.0	9	0.0	9	100.0	0.0	0.0	48	0.2	2	0.0	1	0.0	1	0.0	5,678	20.3	3,372	12.0					

INSURANCE EXPENSE EXHIBIT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

PART III - ALLOCATION TO LINES OF DIRECT BUSINESS WRITTEN (Continued)

PREMIUMS, LOSSES, EXPENSES, RESERVES AND PROFITS, AND PERCENTAGES TO PREMIUMS EARNED FOR DIRECT BUSINESS WRITTEN

(\$000 OMITTED)

	Commission and Brokerage Expenses Incurred				Taxes, Licenses & Fees Incurred				Other Acquisitions, Field Supervision, and Collection Expenses Incurred				General Expenses Incurred				Other Income Less Other Expenses				Pre-Tax Profit or Loss Excluding All Investment			
	23	24	25	26	27	28	29	30	31	32	33	34	23	24	25	26	27	28	29	30	31	32	33	34
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1. Fire	4,606	14.4	897	2.8	535	2.0	3,159	9.9	74	0.2	3,518	11.0												
2.1 Allied Lines	233	10.8	68	3.1	109	5.0	258	11.9	6	0.3	1,130	52.2												
2.2 Multiple Peril Crop																								
2.3 Federal Flood																								
2.4 Private Crop	39,868	15.2	7,689	2.9	5	0.0	11,559	4.4		0.0	(900,123)	(376.8)												
2.5 Private Flood																								
3. Farmowners Multiple Peril																								
4. Homeowners Multiple Peril	975,370	12.3	189,570	2.4	396,919	5.0	360,724	4.6		0.6	845,926	10.7												
5.1 Commercial Multiple Peril (Non-Liability Portion)	61,289	11.8	12,392	2.4	33,752	6.5	40,921	7.9		0.9	17,948	3.5												
5.2 Commercial Multiple Peril (Liability Portion)	15,681	11.7	3,209	2.4	8,165	6.1	11,060	8.2		0.7	43,490	32.4												
6. Mortgage Guaranty																								
8. Ocean Marine	709	13.1	128	2.4	408	7.5	692	12.8		1.0	(4,895)	(80.3)												
9. Inland Marine	24,693	12.4	4,426	2.2	11,472	5.8	14,547	7.3		0.4	44,377	22.2												
10. Financial Guaranty																								
11. Medical Professional Liability																								
12. Earthquake	431	13.7	61	1.9	140	4.5	162	5.1		0.1	1,422	45.2												
13. Group A&H (See Interrogatory 1)																								
14. Credit A&H																								
15. Other A&H (See Interrogatory 1)																								
16. Workers' Compensation																								
17.1 Other Liability - Occurrence			1	1.3																				
17.2 Other Liability - Claims-Made	42,369	12.9	7,116	2.2	20,031	6.1	24,348	7.4		(0.3)	1,107	1,446.5												
17.3 Excess Workers' Compensation																								
18. Products Liability																								
19.1 Private Passenger Auto Liability	71	10.0	15	2.1	29	4.1	126	17.6		(55.8)	(96,576)	(13,549.8)												
19.2 Commercial Auto Liability	1,388,353	11.1	309,135	2.5	666,392	5.5	818,013	6.5		0.3	(97,510)	(0.8)												
19.3 Commercial Auto Liability	23,365	10.3	7,880	2.8	11,474	4.0	28,763	10.1		(0.2)	(23,230)	(8.1)												
21.1 Private Passenger Auto Physical Damage	1,001,462	11.5	211,463	2.4	467,637	5.4	592,606	6.8		0.4	873,024	10.0												
21.2 Commercial Auto Physical Damage	9,515	10.5	2,289	2.5	3,734	4.1	9,776	10.8		(0.1)	3,684	4.3												
22. Aircraft (all perils)																								
23. Fidelity																								
24. Surety	1	9.1		1.7		3.7	2	21.4		(0.1)	(87)	(822.3)												
25. Burglary and Theft																								
26. Boiler and Machinery	413	10.4	106	2.7	168	4.2	629	15.8		(0.1)	(27)	(0.8)												
27. Credit			60	1.1			1	0.0		0.0	(511)	(9.1)												
28. International																								
29. Warranty																								
30. Aggregate write-ins for Other Lines of Business	1,346	4.8	629	0.2	575	2.1	513	1.8		0.3	24,973	55.5												
34. TOTAL (Lines 1 through 34)	3,595,776	11.6	767,133	2.4	1,641,647	5.3	1,918,663	6.2		0.4	566,848	2.2												
DETAILS OF WRITE-INS																								
3499. Totals (Lines 3401 thru 3403 plus 3498)(Line 34 above)	1,346	4.8	629	2.2	575	2.1	513	1.8		0.3	24,973	55.5												

COMBINED STATEMENT FOR THE YEAR 2017 OF THE ALLSTATE INSURANCE COMPANY AND ITS AFFILIATED PROPERTY/CASUALTY INSURERS

SCHEDULE Z

PART 1 - COMPANIES INCLUDED IN THE CURRENT YEAR THAT ARE CONSOLIDATED OR COMBINED

Name of Company	NAIC Code	FIT	Ownership Interest		Top-Tier Company	Basis for Inclusion
			Current	Prior		
Allstate Insurance Company	19232	38-0719665			Combined	
Allstate County Mutual Insurance Company	29335	38-6091380			Combined	
Allstate Fire and Casualty Insurance Company	29988	94-2190056			Combined	
Castle Key Indemnity Company	10835	38-4181559	100.0		Consolidated	
Castle Key Insurance Company	30511	38-3398255	100.0		Consolidated	
Allstate Indemnity Company	19240	38-6115679			Combined	
Allstate New Jersey Insurance Company	19852	38-4181990	100.0		Consolidated	
Allstate New Jersey Property and Casualty Insurance Company	13344	20-3550910	100.0		Consolidated	
Allstate Northbrook Indemnity Company	13344	38-2993938	100.0		Consolidated	
Allstate North American Insurance Company	36453	38-4442716	100.0		Consolidated	
Allstate Property and Casualty Insurance Company	11110	36-3341779	100.0		Consolidated	
Allstate Texas Lloyd's	17230	75-6782637			Combined	
Allstate Vehicle and Property Insurance Company	26530	04-2690300	100.0		Consolidated	
Encorepass Floridian Indemnity	17907	20-1110280	100.0		Consolidated	
Encorepass Floridian Insurance Company	11993	20-1110782	100.0		Consolidated	
Encorepass Home and Auto Insurance Company	11252	01-0657022	100.0		Consolidated	
Encorepass Indemnity Company	15130	59-2363557	100.0		Consolidated	
Encorepass Insurance Company	11251	01-0657011	100.0		Consolidated	
Encorepass Insurance Company of New Jersey	11599	30-0154464	100.0		Consolidated	
Encorepass Insurance Company of Massachusetts	12154	04-3345011	100.0		Consolidated	
Encorepass Insurance Company of America	10358	52-1952857	100.0		Consolidated	
Encorepass Insurance Company of New Jersey	10071	36-3978913	100.0		Consolidated	
Encorepass Property and Casualty Insurance Company of New Jersey	12496	20-3943581	100.0		Consolidated	
Encorepass Property and Casualty Insurance Company	10072	36-3978911	100.0		Consolidated	
North Light Specialty Insurance Company	13167	26-2331872	100.0		Consolidated	
Esurance Insurance Company	25712	73-0466465	100.0		Consolidated	
Esurance Insurance Company of New Jersey	21741	42-0301440			Combined	
Esurance Property and Casualty Insurance Company	30210	22-2553625			Combined	

PART 2 - COMPANIES INCLUDED IN THE CURRENT YEAR AND EXCLUDED IN THE PRIOR YEAR

PART 2 - COMPANIES INCLUDED IN THE CURRENT YEAR AND EXCLUDED IN THE PRIOR YEAR					
Name of Company	NAIC Code	FIT	Ownership Interest		Reason for Inclusion
			Current	Prior	
NONE					

PART 3 - COMPANIES EXCLUDED IN THE CURRENT YEAR AND INCLUDED IN THE PRIOR YEAR

PART 3 - COMPANIES EXCLUDED IN THE CURRENT YEAR AND INCLUDED IN THE PRIOR YEAR					
Name of Company	NAIC Code	FIT	Ownership Interest		Reason for Exclusion
			Current	Prior	
NONE					

Exhibit D

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Docket No.:

ORDER

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

THIS MATTER, being opened to the Court by The Russell Friedman Law Group LLP, counsel for Defendants MEDAID RADIOLOGY, LLC, COLUMBUS IMAGING CENTER, LLC, and REUVEN ALON-ALYOFF a/k/a ROB ALON (collective, "Defendants"), with notice to Plaintiffs ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY (collectively, referred to as "Allstate" or "Plaintiffs"), upon an application for removal of the captioned matter now pending in the Supreme Court of the State of New York, County of New York (Index Number 655225/2019) (the "Supreme Court Matter");

NOW, the Court having reviewed the papers, and good cause having been shown; IT IS on this ____ day of _____, 2020;

ORDERED that the Supreme Court Matter is hereby removed to the District Court of the United States for the Southern District of New York; and

IT IS FURTHER ORDERED that a copy of this Order shall be served on all parties within five (5) days of receipt of this Order.

SO ORDERED:

Dated: _____

EXHIBIT “F”

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

Docket No.: 20-CV-01108

**ANSWER TO
COMPLAINT WITH
COUNTERCLAIMS**

Defendants MEDAID RADIOLOGY, LLC (“Medaid”), COLUMBUS IMAGING CENTER, LLC (“Columbus”), and REUVEN ALON-ALYOFF a/k/a ROB ALON (“Alon”) (collectively, referred to as “Defendants”), by and through their attorneys The Russell Friedman Law Group, LLP, for their Answer to Plaintiffs’ Complaint (the “Complaint”), alleges as follows.

1. Denies the allegations contained in Paragraph 1 of the Complaint.
2. Denies the allegations contained in Paragraph 2 of the Complaint.
3. Denies the allegations contained in Paragraph 3 of the Complaint.
4. Denies the allegations contained in Paragraph 4 of the Complaint.
5. Denies the allegations contained in Paragraph 5 of the Complaint.
6. Denies the allegations contained in Paragraph 6 of the Complaint and refers all questions of law to the Court.

7. Denies the allegations contained in Paragraph 7 of the Complaint and refers all questions of law to the Court.
8. Denies the allegations contained in Paragraph 8 of the Complaint.
9. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 9 of the Complaint.
10. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 10 of the Complaint.
11. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 11 of the Complaint.
12. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 12 of the Complaint.
13. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 13 of the Complaint.
14. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 14 of the Complaint.
15. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 15 of the Complaint.
16. Denies the allegations contained in Paragraph 16 of the Complaint.
17. Denies the allegations contained in Paragraph 17 of the Complaint.
18. Denies the allegations contained in Paragraph 18 of the Complaint and refers all questions of law to the Court.
19. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 19 of the Complaint.

20. Denies the allegations contained in Paragraph 20 of the Complaint and refers all questions of law to the Court.
21. Denies the allegations contained in Paragraph 21 of the Complaint and refers all questions of law to the Court.
22. Denies the allegations contained in Paragraph 22 of the Complaint and refers all questions of law to the Court.
23. Denies the allegations contained in Paragraph 23 of the Complaint and refers all questions of law to the Court.
24. Denies the allegations contained in Paragraph 24 of the Complaint and refers all questions of law to the Court.
25. Denies the allegations contained in Paragraph 25 of the Complaint and refers all questions of law to the Court.
26. Denies the allegations contained in Paragraph 26 of the Complaint and refers all questions of law to the Court.
27. Denies the allegations contained in Paragraph 27 of the Complaint and refers all questions of law to the Court.
28. Denies the allegations contained in Paragraph 28 of the Complaint and refers all questions of law to the Court.
29. Denies the allegations contained in Paragraph 29 of the Complaint and refers all questions of law to the Court.
30. Denies the allegations contained in Paragraph 30 of the Complaint and refers all questions of law to the Court.

31. Denies the allegations contained in Paragraph 31 of the Complaint and refers all questions of law to the Court.
32. Denies the allegations contained in Paragraph 32 of the Complaint and refers all questions of law to the Court.
33. Denies the allegations contained in Paragraph 33 of the Complaint and refers all questions of law to the Court.
34. Denies the allegations contained in Paragraph 34 of the Complaint and refers all questions of law to the Court.
35. Denies the allegations contained in Paragraph 35 of the Complaint and refers all questions of law to the Court.
36. Denies the allegations contained in Paragraph 36 of the Complaint and refers all questions of law to the Court.
37. Denies the allegations contained in Paragraph 37 of the Complaint and refers all questions of law to the Court.
38. Denies the allegations contained in Paragraph 38 of the Complaint and refers all questions of law to the Court.
39. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 39 of the Complaint.
40. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 40 of the Complaint.
41. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 41 of the Complaint.

42. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 42 of the Complaint.
43. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 43 of the Complaint.
44. Denies knowledge and information sufficient to form a belief as to the truth or falsity of the allegations contained in Paragraph 44 of the Complaint.
45. Denies the allegations contained in Paragraph 45 of the Complaint.
46. Denies the allegations contained in Paragraph 46 of the Complaint.
47. Denies the allegations contained in Paragraph 47 of the Complaint.
48. Denies the allegations contained in Paragraph 48 of the Complaint.
49. Denies the allegations contained in Paragraph 49 of the Complaint.
50. Denies the allegations contained in Paragraph 50 of the Complaint.
51. Denies the allegations contained in Paragraph 51 of the Complaint.
52. Denies the allegations contained in Paragraph 52 of the Complaint and refers all questions of law to the Court.
53. Denies the allegations contained in Paragraph 53 of the Complaint.
54. Denies the allegations contained in Paragraph 54 of the Complaint.
55. Denies the allegations contained in Paragraph 55 of the Complaint.
56. Denies the allegations contained in Paragraph 56 of the Complaint.
57. Denies the allegations contained in Paragraph 57 of the Complaint.
58. Denies the allegations contained in Paragraph 58 of the Complaint.

AS AND FOR A RESPONSE TO THE FIRST CAUSE OF ACTION

- 59. As to the allegations contained in Paragraph 59 of the Complaint, Defendants repeats, reiterates, and re-alleges each and every admission and denial previously made.
- 60. Denies the allegations contained in Paragraph 60 of the Complaint.
- 61. Denies the allegations contained in Paragraph 61 of the Complaint.
- 62. Denies the allegations contained in Paragraph 62 of the Complaint.

AS AND FOR A RESPONSE TO THE SECOND CAUSE OF ACTION

- 63. As to the allegations contained in Paragraph 63 of the Complaint, Defendants repeats, reiterates, and re-alleges each and every admission and denial previously made.
- 64. Denies the allegations contained in Paragraph 64 of the Complaint.
- 65. Denies the allegations contained in Paragraph 65 of the Complaint.
- 66. Denies the allegations contained in Paragraph 66 of the Complaint.

AS AND FOR A RESPONSE TO THE THIRD CAUSE OF ACTION

- 67. As to the allegations contained in Paragraph 67 of the Complaint, Defendants repeats, reiterates, and re-alleges each and every admission and denial previously made.
- 68. Denies the allegations contained in Paragraph 68 of the Complaint.
- 69. Denies the allegations contained in Paragraph 69 of the Complaint.
- 70. Denies the allegations contained in Paragraph 70 of the Complaint.

AS AND FOR A FIRST AFFIRMATIVE DEFENSE

71. The Complaint fails to state a cause of action upon which relief may be granted, cognizable in equity or law and must therefore be dismissed.

AS AND FOR A SECOND AFFIRMATIVE DEFENSE

72. The Complaint is barred because Plaintiffs failed to comply with relevant insurance laws, rules, and regulations.

AS AND FOR A THIRD AFFIRMATIVE DEFENSE

73. The Complaint is barred because Plaintiffs lack standing.

AS AND FOR A FOURTH AFFIRMATIVE DEFENSE

74. The Complaint is barred, in whole or in part, by documentary evidence.

AS AND FOR A FIFTH AFFIRMATIVE DEFENSE

75. The Complaint is barred, in whole or in part, by the doctrines of waiver, estoppel, and/or ratification.

AS AND FOR A SIXTH AFFIRMATIVE DEFENSE

76. At the time that Plaintiffs allege that Defendant failed to perform on the contract, Plaintiffs were already in breach or engaged in anticipatory repudiation of the contract.

AS AND FOR A SEVENTH AFFIRMATIVE DEFENSE

77. Plaintiffs' requests for post-EUO documentation were not made in good faith under 11 N.Y.C.R.R. § 65-3.2 as Plaintiffs consistently treated the injured parties and provider as adversaries in violation of the above regulation.

AS AND FOR AN EIGHTH AFFIRMATIVE DEFENSE

78. The Complaint is barred because Plaintiffs failed to properly schedule or apprise Medaid of the time(s), place(s), and date(s) of the Examination Under Oath.

AS AND FOR A NINTH AFFIRMATIVE DEFENSE

79. Any relief sought by Plaintiffs by way of the within declaratory judgment is barred by the doctrine of unclean hands.

AS AND FOR A TENTH AFFIRMATIVE DEFENSE

80. The Complaint is barred because Plaintiffs cannot demonstrate that their request(s) for an Examination Under Oath were based on objective standards pursuant to 11 NYCRR § 65-3.5(e).

AS AND FOR AN ELEVENTH AFFIRMATIVE DEFENSE

81. Plaintiffs' claims for relief are barred, in whole or in part, by the doctrines of collateral estoppel and/or res judicata.

AS AND FOR A TWELFTH AFFIRMATIVE DEFENSE

82. The Complaint is barred because Plaintiffs cannot demonstrate that their request(s) for post-EUO documentation were timely made pursuant to 11 NYCRR § 65-3.5(b).

AS AND FOR A THIRTEENTH AFFIRMATIVE DEFENSE

83. The Complaint is barred because Plaintiffs' post-EUO document requests do not constitute requests for additional verification subject to the "120-Day" Rule set forth in 11 N.Y.C.R.R. § 65-3.5(o).

AS AND FOR A FOURTEENTH AFFIRMATIVE DEFENSE

84. The Complaint is facially deficient as the relief requested is belied by Plaintiffs' own Complaint.

AS AND FOR A FIRST COUNTERCLAIM

85. Defendants incorporate, as though fully set forth herein, each and every allegation in Paragraphs 1 through 84.

86. Plaintiffs ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY (hereinafter collectively referred to as “Allstate”) are insurance companies authorized to do business in the State of New York.

87. Allstate transacts business in the State of New York.

88. The 136 individuals identified in Exhibit “A” to the Complaint were injured in automobile accidents on various dates (hereinafter, “the Eligible Insureds”). See, Exhibit “A” annexed to the Complaint and **Exhibit “A”** attached hereto.

89. At the time of each accident, there existed an automobile insurance policy containing benefits under the New York State No-Fault Law issued by Allstate.

90. One of the benefits afforded under each policy was payment of health service expenses (“No-Fault Benefits”).

91. As a result of having been in an automobile accident, each of the 136 Eligible Insureds was entitled to receive No-Fault Benefits from Allstate.

92. Defendant Columbus is a healthcare provider licensed to do business in the State of New Jersey.

93. Columbus is an assignee of each of the 136 Eligible Insureds.

94. Following their respective accidents, each of the 136 Eligible Insureds sought necessary medical services from Columbus.

95. Columbus provided health care services to each of the 136 Eligible Insureds on the dates of service set forth in **Exhibit "A"**.

96. For the treatment it rendered to each Eligible Insured, Columbus submitted claims for payment to Allstate in various amounts, as set forth in **Exhibit "A"**.

97. In total, for all 136 Eligible Insureds, there remains an open and unpaid balance of \$131,978.18.

98. Defendant Columbus, as Assignee of the Eligible Insureds, is entitled to payment of the outstanding claims, plus statutory interest at the rate of two percent (2%) per month, pursuant to 11 N.Y.C.R.R. § 65-3.9, until the amount due is paid in full.

AS AND FOR A SECOND COUNTERCLAIM

99. Defendants incorporate, as though fully set forth herein, each and every allegation in Paragraphs 1 through 98.

100. Plaintiffs ALLSTATE INSURANCE COMPANY, ALLSTATE FIRE AND CASUALTY INSURANCE COMPANY, ALLSTATE INDEMNITY COMPANY, ALLSTATE NORTHBROOK INDEMNITY COMPANY, ALLSTATE PROPERTY AND CASUALTY INSURANCE COMPANY, and ALLSTATE VEHICLE AND PROPERTY INSURANCE COMPANY (hereinafter collectively referred to as "Allstate") are insurance companies authorized to do business in the State of New York.

101. Allstate transacts business in the State of New York.

102. The 138 individuals identified in Exhibit “B” to the Complaint were injured in automobile accidents on various dates (hereinafter, “the Eligible Insureds”). See, Exhibit “B” annexed to the Complaint and **Exhibit “B”** attached hereto.

103. At the time of each accident, there existed an automobile insurance policy containing benefits under the New York State No-Fault Law issued by Allstate.

104. One of the benefits afforded under each policy was payment of health service expenses (“No-Fault Benefits”).

105. As a result of having been in an automobile accident, each of the 138 Eligible Insureds was entitled to receive No-Fault Benefits from Allstate.

106. Defendant Medaid is a healthcare provider licensed to do business in the State of New Jersey.

107. Medaid is an assignee of each of the 138 Eligible Insureds.

108. Following their respective accidents, each of the 138 Eligible Insureds sought necessary medical services from Medaid.

109. Medaid provided health care services to each of the 138 Eligible Insureds on the dates of service set forth in **Exhibit “B”**.

110. For the treatment it rendered to each Eligible Insured, Medaid submitted claims for payment to Allstate in various amounts, as set forth in **Exhibit “B”**.

111. In total, for all 138 Eligible Insureds, there remains an open and unpaid balance of \$130,490.61.

112. Defendant Medaid, as Assignee of the Eligible Insureds, is entitled to payment of the outstanding claims, plus statutory interest at the rate of two percent (2%) per month, pursuant to 11 N.Y.C.R.R. § 65-3.9, until the amount due is paid in full.

AS AND FOR A THIRD COUNTERCLAIM

113. Defendants incorporate, as though fully set forth herein, each and every allegation in Paragraphs 1 through 112.

114. Defendants Columbus and Medaid hired attorneys, The Russell Friedman Law Group LLP, to collect the above overdue No-Fault Benefits and is entitled to recover attorney's fees pursuant to 11 N.Y.C.R.R. § 65-4.6(d)

115. 11 N.Y.C.R.R. § 65-4.6(d) provides the following:

For all other disputes subject to arbitration or court proceedings, subject to the provisions of subdivision (a) of this section, the attorney's fee shall be limited as follows: 20 percent of the total amount of first-party benefits and any additional first-party benefits, plus interest thereon for each applicant per arbitration or court proceeding, subject to a maximum fee of \$1,360. If the nature of the dispute results in an attorney's fee that could be computed in accordance with the limitations prescribed in both subdivision (d) and this subdivision, the higher attorney's fee shall be payable.

116. In *LMK*, the Court of Appeals discussed the issue of statutory attorneys' fees in No-Fault and made clear that the cap on legal fees is per each eligible insured, rather than per lawsuit. Specifically, the Court stated the following:

[That provision] makes it clear that the amount of attorney's fees awarded will be based upon 20% of the total amount of first party benefits awarded. That total amount is derived from the total amount of individual bills disputed in either a court action or arbitration, regardless of whether one bill or multiple bills are presented as part of a total claim for benefits, based upon the health services **rendered by a provider to the same eligible insured.**" (*emphasis added*) See, *LMK Psychological Servs., P.C. v. Allstate Mut. Auto. Ins. Co.*, 12 N.Y.3d 217, 222 (2009) *citing* the October 8, 2003 Opinion Letter of the Superintendent of Insurance (now part of the Department of Financial Services).

117. Pursuant to 11 N.Y.C.R.R. § 65-4.6(c) and *LMK*, Defendants Columbus and Medaid are entitled to recover 20% attorneys' fees of the total amount of first-party benefits awarded for each one of the 274 Eligible Insureds whose claims are the subject of the instant action.

WHEREFORE, Defendants, MEDAID RADIOLOGY, LLC, COLUMBUS IMAGING CENTER, LLC, and REUVEN ALON-ALYOFF a/k/a ROB ALON, respectfully requests that this Honorable Court enter an Order (1) dismissing Plaintiffs' entire action and Complaint with prejudice and (2) granting Defendant's Counterclaims in their entirety, together with interest, attorney's fees, costs and disbursements, along with such other and further relief as this Court may deem just, proper, and equitable.

Dated: Lake Success, New York
February 18, 2020

THE RUSSELL FRIEDMAN LAW GROUP, LLP
Attorneys for Defendants

By: /s/Christopher M. Arzberger
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FILED: NEW YORK COUNTY CLERK 09/11/2019 08:35 AM

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NYSCEF DOC. NO. 3

RECEIVED NYSCEF: 09/11/2019

EXHIBIT “A”

NYSCEF DOC. NO. 3 Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by RECEIVED, NYSCEF: 09/11/2019

COLUMBUS IMAGING CENTER LLC

Document					
Billing Event	Claim Number	Mailed	Date Received	Charged/Billed	Allowed
1	508741501	Bill	10/16/2018	\$414.19	\$0.00
2	508741501	Bill	10/16/2018	\$1,275.54	\$0.00
3	513097229	Bill	10/12/2018	\$828.96	\$0.00
4	513097229	Bill	10/12/2018	\$901.45	\$0.00
5	501827844	Bill	10/9/2018	\$1,837.68	\$0.00
6	513097229	Bill	10/8/2018	\$936.23	\$0.00
7	508799664	Bill	10/1/2018	\$936.23	\$0.00
8	508799664	Bill	10/1/2018	\$55.78	\$0.00
9	505626283	Bill	9/28/2018	\$1,837.68	\$0.00
10	506399509	Bill	9/25/2018	\$1,837.68	\$0.00
11	508795126	Bill	9/21/2018	\$1,837.68	\$0.00
12	507801306	Bill	9/13/2018	\$844.02	\$0.00
13	508559028	Bill	9/10/2018	\$1,837.68	\$0.00
14	506399509	Bill	9/4/2018	\$828.31	\$0.00
15	506399509	Bill	9/4/2018	\$936.23	\$0.00
16	507137628	Bill	9/4/2018	\$844.02	\$0.00
17	507137628	Bill	9/4/2018	\$1,837.68	\$0.00
18	502150568	Bill	9/3/2018	\$1,275.54	\$0.00
19	508063476	Bill	8/27/2018	\$850.17	\$0.00
20	508179454	Bill	8/27/2018	\$850.17	\$0.00
21	508559028	Bill	8/27/2018	\$1,837.68	\$0.00
22	507396223	Bill	8/27/2018	\$1,837.68	\$0.00
23	507396223	Bill	8/27/2018	\$844.02	\$0.00
24	482028768	Bill	8/16/2018	\$844.02	\$0.00
25	505239236	Bill	8/16/2018	\$1,243.73	\$0.00
26	507801306	Bill	8/14/2018	\$1,703.42	\$0.00
27	503729832	Bill	8/14/2018	\$1,656.62	\$0.00
28	507488996	Bill	8/14/2018	\$1,837.68	\$0.00
29	505329656	Bill	8/14/2018	\$54.71	\$0.00
30	505239236	Bill	8/14/2018	\$801.97	\$0.00
31	505239236	Bill	8/14/2018	\$1,275.54	\$0.00
32	505239236	Bill	8/14/2018	\$1,837.68	\$0.00
33	505329656	Bill	8/14/2018	\$1,242.57	\$0.00
34	505329656	Bill	8/14/2018	\$850.17	\$0.00
35	510712920	Bill	8/14/2018	\$1,837.68	\$1,837.68
36	505245621	Bill	8/13/2018	\$1,837.68	\$0.00
37	505245621	Bill	8/13/2018	\$1,738.20	\$0.00
38	505245621	Bill	8/13/2018	\$828.31	\$0.00
39	505245621	Bill	8/13/2018	\$828.31	\$0.00
40	505245621	Bill	8/13/2018	\$801.97	\$0.00
41	503729832	Bill	8/7/2018	\$1,837.68	\$0.00
42	503729832	Bill	8/7/2018	\$1,656.62	\$0.00
43	503729832	Bill	8/7/2018	\$1,837.68	\$0.00
44	503726101	Bill	7/30/2018	\$828.31	\$0.00
45	503726101	Bill	7/30/2018	\$1,837.68	\$0.00

NYSCEF DOC. NO. 3 RECEIVED NYSCEF: 09/11/2019
 Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by

COLUMBUS IMAGING CENTER LLC

46	501721914	Bill	7/30/2018	\$1,837.68	\$0.00
47	453866923	Bill	7/27/2018	\$548.61	\$0.00
48	453866923	Bill	7/27/2018	\$269.22	\$0.00
49	453866923	Bill	7/27/2018	\$553.36	\$0.00
50	500953203	Bill	7/24/2018	\$878.11	\$0.00
51	501847750	Bill	7/24/2018	\$801.97	\$0.00
52	500953203	Bill	7/24/2018	\$425.37	\$0.00
53	500953203	Bill	7/24/2018	\$936.23	\$0.00
54	501847750	Bill	7/24/2018	\$1,837.68	\$0.00
55	501315352	Bill	7/24/2018	\$1,837.68	\$0.00
56	501847750	Bill	7/24/2018	\$1,837.68	\$0.00
57	501847750	Bill	7/24/2018	\$801.97	\$0.00
58	497651224	Bill	7/17/2018	\$801.97	\$0.00
59	497651224	Bill	7/17/2018	\$828.31	\$0.00
60	504039116	Bill	7/17/2018	\$1,656.62	\$0.00
61	504039116	Bill	7/17/2018	\$1,837.68	\$0.00
62	497651224	Bill	7/17/2018	\$1,837.68	\$0.00
63	497789727	Bill	7/10/2018	\$828.31	\$538.40
64	497789727	Bill	7/10/2018	\$1,837.68	\$1,194.49
65	498766954	Bill	6/18/2018	\$936.23	\$0.00
66	498766954	Bill	6/18/2018	\$828.31	\$0.00
67	498766954	Bill	6/18/2018	\$1,837.68	\$0.00
68	498766954	Bill	6/18/2018	\$1,837.68	\$0.00
69	500896815	Bill	6/15/2018	\$1,837.68	\$1,194.49
70	500896815	Bill	6/15/2018	\$801.97	\$521.28
71	497659268	Bill	5/30/2018	\$1,837.68	\$0.00
72	497659268	Bill	5/30/2018	\$844.02	\$0.00
73	494949522	Bill	5/15/2018	\$1,837.68	\$0.00
74	496677741	Bill	5/15/2018	\$844.02	\$844.02
75	494949522	Bill	5/15/2018	\$801.97	\$0.00
76	492808423	Bill	5/14/2018	\$1,837.68	\$0.00
77	492808423	Bill	5/14/2018	\$425.37	\$276.49
78	490493301	Bill	5/1/2018	\$828.31	\$0.00
79	490493301	Bill	5/1/2018	\$1,837.68	\$0.00
80	492732714	Bill	4/17/2018	\$1,688.04	\$0.00
81	492732714	Bill	4/17/2018	\$1,837.68	\$0.00
82	494395808	Bill	4/11/2018	\$1,837.68	\$0.00
83	494395808	Bill	4/11/2018	\$828.31	\$0.00
84	489814896	Bill	4/9/2018	\$1,837.68	\$1,837.68
85	489814896	Bill	4/9/2018	\$1,672.33	\$1,672.33
86	489814896	Bill	4/9/2018	\$801.97	\$521.28
87	472866011	Bill	4/4/2018	\$828.31	\$0.00
88	481403830	Bill	4/4/2018	\$850.17	\$850.17
89	472866011	Bill	4/4/2018	\$1,837.68	\$0.00
90	472866011	Bill	4/4/2018	\$801.97	\$0.00
91	490063104	Bill	3/28/2018	\$850.17	\$850.17
92	487261471	Bill	3/21/2018	\$801.97	\$801.97

NYSCEF DOC. NO. 3 Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "A" - Claims submitted by
 RECEIVED NYSCEF: 09/11/2019

COLUMBUS IMAGING CENTER LLC

93	487261471	Bill	3/21/2018	\$1,837.68	\$1,837.68
94	488548868	Bill	3/21/2018	\$1,837.68	\$1,194.49
95	488548868	Bill	3/21/2018	\$1,672.33	\$1,087.01
96	487261471	Bill	3/21/2018	\$801.97	\$801.97
97	487261471	Bill	3/21/2018	\$1,837.68	\$1,837.68
98	489641307	Bill	3/15/2018	\$1,672.33	\$1,087.01
99	489641307	Bill	3/15/2018	\$1,837.68	\$1,194.49
100	482028768	Bill	3/13/2018	\$1,656.62	\$1,656.62
101	482028768	Bill	3/13/2018	\$861.62	\$861.62
102	486433246	Bill	3/12/2018	\$1,837.68	\$1,837.68
103	486433246	Bill	3/12/2018	\$801.97	\$801.97
104	486433246	Bill	3/12/2018	\$1,672.33	\$1,672.33
105	487564718	Bill	3/9/2018	\$901.45	\$0.00
106	487564718	Bill	3/9/2018	\$828.31	\$0.00
107	487188682	Bill	3/5/2018	\$828.31	\$0.00
108	482858776	Bill	2/27/2018	\$1,703.42	\$0.00
109	482858776	Bill	2/27/2018	\$936.23	\$0.00
110	484854443	Bill	2/20/2018	\$1,688.04	\$548.61
111	484854443	Bill	2/19/2018	\$1,275.54	\$0.00
112	482708096	Bill	2/19/2018	\$936.23	\$936.23
113	482708096	Bill	2/19/2018	\$424.21	\$424.21
114	482708096	Bill	2/19/2018	\$901.45	\$901.45
115	484200894	Bill	2/12/2018	\$1,837.68	\$1,781.18
116	482338274	Bill	2/5/2018	\$901.45	\$0.00
117	482028768	Bill	2/5/2018	\$1,837.68	\$0.00
118	482028768	Bill	2/5/2018	\$801.97	\$0.00
119	482028768	Bill	2/5/2018	\$1,656.62	\$0.00
120	482338274	Bill	2/5/2018	\$844.02	\$0.00
121	479284374	Bill	2/5/2018	\$844.02	\$0.00
122	476944780	Bill	2/2/2018	\$1,837.68	\$0.00
123	476944780	Bill	2/2/2018	\$1,837.68	\$0.00
124	476944780	Bill	2/2/2018	\$828.31	\$0.00
125	480712462	Bill	2/2/2018	\$1,837.68	\$0.00
126	476944780	Bill	2/2/2018	\$828.31	\$0.00
127	480564103	Bill	1/29/2018	\$850.17	\$638.07
128	483442398	Bill	1/29/2018	\$828.31	\$0.00
129	483442398	Bill	1/29/2018	\$1,837.68	\$0.00
130	480564103	Bill	1/29/2018	\$414.19	\$414.19
131	474962388	Bill	1/23/2018	\$47.01	\$0.00
132	474962388	Bill	1/23/2018	\$1,688.04	\$0.00
133	474386232	Bill	1/18/2018	\$425.96	\$0.00
134	474386232	Bill	1/18/2018	\$414.19	\$0.00
135	482338274	Bill	1/16/2018	\$1,672.33	\$1,672.33
136	482338274	Bill	1/15/2018	\$901.45	\$0.00
TOTAL:				\$168,105.45	\$36,127.27

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NYSCEF DOC. NO. 4

RECEIVED NYSCEF: 09/11/2019

EXHIBIT “B”

NYSCEF DOC. NO. 4
 Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "B" - Claims submitted by
 RECEIVED NYSCEF: 09/11/2019

MEDAID RADIOLOGY LLC

Billing Event	Claim Number	Document Mailed	Date Received	Charged/Billed	Allowed
1	537114746	Bill	9/6/2019	\$801.97	\$801.97
2	552408972	Bill	9/3/2019	\$171.64	\$171.64
3	552408972	Bill	9/3/2019	\$2,639.65	\$2,145.77
4	546883646	Bill	8/19/2019	\$1,656.62	\$1,487.31
5	546883646	Bill	8/19/2019	\$1,738.20	\$1,241.84
6	546552381	Bill	8/5/2019	\$1,656.62	\$1,487.31
7	546252107	Bill	8/5/2019	\$844.02	\$0.00
8	546252107	Bill	8/5/2019	\$1,837.68	\$0.00
9	547039651	Bill	8/5/2019	\$1,243.08	\$1,193.32
10	546552381	Bill	8/5/2019	\$936.23	\$879.73
11	547039651	Bill	8/5/2019	\$1,275.54	\$1,275.54
12	546252107	Bill	8/5/2019	\$828.31	\$0.00
13	546252107	Bill	8/5/2019	\$1,837.68	\$0.00
14	547594969	Bill	8/2/2019	\$1,672.33	\$0.00
15	547594969	Bill	8/2/2019	\$1,837.68	\$0.00
16	545756819	Bill	7/25/2019	\$1,837.68	\$1,561.25
17	545756819	Bill	7/25/2019	\$2,639.65	\$2,145.77
18	545756819	Bill	7/25/2019	\$828.31	\$828.31
19	538835711	Bill	7/22/2019	\$828.31	\$0.00
20	543540990	Bill	7/19/2019	\$1,738.20	\$1,241.84
21	545949034	Bill	7/19/2019	\$828.31	\$828.31
22	545949034	Bill	7/19/2019	\$850.17	\$850.17
23	543540990	Bill	7/19/2019	\$1,656.62	\$1,487.31
24	545949034	Bill	7/19/2019	\$1,837.68	\$1,561.25
25	545949034	Bill	7/19/2019	\$844.02	\$844.02
26	542952940	Bill	7/15/2019	\$1,656.62	\$1,487.31
27	544223852	Bill	7/8/2019	\$2,104.50	\$0.00
28	544223852	Bill	7/8/2019	\$1,365.07	\$0.00
29	544802499	Bill	7/5/2019	\$1,837.68	\$0.00
30	542417928	Bill	7/5/2019	\$1,672.33	\$1,503.02
31	544802499	Bill	7/5/2019	\$1,656.62	\$0.00
32	540497939	Bill	7/1/2019	\$1,656.62	\$1,487.31
33	540497939	Bill	7/1/2019	\$878.11	\$834.20
34	542952940	Bill	7/1/2019	\$2,639.65	\$2,145.77
35	542965942	Bill	6/27/2019	\$1,837.68	\$1,561.25
36	542965942	Bill	6/27/2019	\$1,672.33	\$1,487.31
37	540497939	Bill	6/24/2019	\$2,639.65	\$2,145.77
38	514464221	Bill	6/19/2019	\$828.31	\$828.31
39	541966321	Bill	6/19/2019	\$828.31	\$0.00
40	514464221	Bill	6/19/2019	\$801.97	\$801.97
41	537266512	Bill	6/18/2019	\$414.19	\$0.00
42	537266512	Bill	6/18/2019	\$1,275.54	\$0.00
43	542417928	Bill	5/31/2019	\$414.77	\$0.00
44	542417928	Bill	5/23/2019	\$1,064.30	\$0.00
45	542417928	Bill	5/23/2019	\$1,837.68	\$0.00

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NYSCEF DOC. NO. 4

Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "B" - Claims submitted by

RECEIVED NYSCEF: 09/11/2019

MEDAID RADIOLOGY LLC

46	542417928	Bill	5/23/2019	\$850.17	\$0.00
47	542417928	Bill	5/23/2019	\$1,837.68	\$0.00
48	542417928	Bill	5/23/2019	\$828.31	\$0.00
49	542417928	Bill	5/23/2019	\$1,837.68	\$0.00
50	538835711	Bill	5/21/2019	\$2,639.65	\$0.00
51	539482851	Bill	5/20/2019	\$1,837.68	\$0.00
52	539482851	Bill	5/20/2019	\$844.02	\$0.00
53	539482851	Bill	5/20/2019	\$1,837.68	\$0.00
54	539482851	Bill	5/20/2019	\$2,639.65	\$0.00
55	535516140	Bill	5/14/2019	\$1,837.68	\$0.00
56	538112806	Bill	5/13/2019	\$1,264.36	\$0.00
57	531080620	Bill	5/13/2019	\$849.58	\$0.00
58	536275829	Bill	5/13/2019	\$1,703.42	\$0.00
59	537114746	Bill	5/10/2019	\$1,837.68	\$0.00
60	534635677	Bill	5/9/2019	\$936.23	\$0.00
61	535613624	Bill	5/2/2019	\$1,837.68	\$0.00
62	533795778	Bill	4/30/2019	\$1,837.68	\$1,837.68
63	535518906	Bill	4/29/2019	\$1,837.68	\$0.00
64	535518906	Bill	4/16/2019	\$1,688.04	\$0.00
65	526577812	Bill	4/16/2019	\$1,837.68	\$1,561.25
66	534635677	Bill	4/15/2019	\$414.19	\$0.00
67	534635677	Bill	4/15/2019	\$1,275.54	\$0.00
68	535120307	Bill	4/15/2019	\$879.74	\$0.00
69	535120307	Bill	4/15/2019	\$2,639.65	\$0.00
70	532628856	Bill	4/9/2019	\$828.31	\$0.00
71	535870802	Bill	4/9/2019	\$1,837.68	\$0.00
72	532628856	Bill	4/9/2019	\$1,837.68	\$0.00
73	534635677	Bill	4/8/2019	\$901.45	\$0.00
74	534635677	Bill	4/8/2019	\$2,532.06	\$0.00
75	533772919	Bill	3/29/2019	\$1,837.68	\$0.00
76	533772919	Bill	3/29/2019	\$1,688.04	\$0.00
77	533773065	Bill	3/28/2019	\$828.31	\$0.00
78	533773065	Bill	3/28/2019	\$1,738.20	\$0.00
79	533773065	Bill	3/28/2019	\$1,837.68	\$0.00
80	533643128	Bill	3/21/2019	\$828.31	\$0.00
81	533643128	Bill	3/21/2019	\$1,738.20	\$0.00
82	532669249	Bill	3/21/2019	\$901.45	\$0.00
83	531884005	Bill	3/18/2019	\$850.17	\$0.00
84	531884005	Bill	3/18/2019	\$1,243.73	\$0.00
85	531080620	Bill	2/28/2019	\$1,275.54	\$0.00
86	528674658	Bill	2/26/2019	\$1,837.68	\$0.00
87	527972004	Bill	2/12/2019	\$1,837.68	\$0.00
88	505626283	Bill	2/12/2019	\$828.31	\$828.31
89	527972004	Bill	2/12/2019	\$2,533.95	\$0.00
90	519337372	Bill	2/12/2019	\$1,837.68	\$0.00
91	528993553	Bill	2/8/2019	\$2,639.65	\$0.00
92	528993553	Bill	2/8/2019	\$1,703.42	\$0.00

FILED: NEW YORK COUNTY CLERK 09/11/2019 08:35 AM

INDEX NO. 655225/2019

NYSCEF DOC. NO. 4

Allstate Insurance Company, et al. v Medaid Radiology, LLC, et al. Exhibit "B" - Claims submitted by

RECEIVED NYSCEF: 09/11/2019

MEDAID RADIOLOGY LLC

93	528993553	Bill	2/8/2019	\$828.31	\$0.00
94	528993553	Bill	2/8/2019	\$1,723.76	\$0.00
95	527263123	Bill	1/29/2019	\$1,837.68	\$0.00
96	527263123	Bill	1/29/2019	\$844.02	\$0.00
97	527736052	Bill	1/28/2019	\$850.17	\$850.17
98	525222436	Bill	1/28/2019	\$1,672.33	\$0.00
99	525884631	Bill	1/24/2019	\$1,275.54	\$1,275.54
100	525884631	Bill	1/24/2019	\$414.77	\$414.77
101	524535812	Bill	1/21/2019	\$936.23	\$670.35
102	524535812	Bill	1/21/2019	\$901.45	\$901.45
103	524213626	Bill	1/17/2019	\$829.54	\$779.78
104	524213626	Bill	1/15/2019	\$426.03	\$426.03
105	524213626	Bill	1/15/2019	\$850.17	\$850.17
106	525884631	Bill	1/14/2019	\$2,639.65	\$0.00
107	526834882	Bill	1/14/2019	\$414.19	\$414.19
108	526834882	Bill	1/14/2019	\$850.17	\$850.17
109	525222436	Bill	1/14/2019	\$1,688.04	\$0.00
110	520734369	Bill	1/7/2019	\$828.31	\$828.31
111	522620103	Bill	12/31/2018	\$850.17	\$850.17
112	525222436	Bill	12/26/2018	\$828.31	\$0.00
113	525222436	Bill	12/26/2018	\$1,837.68	\$0.00
114	520734369	Bill	12/26/2018	\$901.45	\$901.45
115	518279641	Bill	12/17/2018	\$850.17	\$0.00
116	520734369	Bill	12/17/2018	\$1,738.20	\$1,241.84
117	515684868	Bill	12/10/2018	\$1,837.68	\$0.00
118	515684868	Bill	12/10/2018	\$1,837.68	\$0.00
119	518329727	Bill	12/3/2018	\$901.45	\$901.45
120	519802507	Bill	12/3/2018	\$1,837.68	\$0.00
121	519802507	Bill	12/3/2018	\$828.31	\$0.00
122	518329727	Bill	12/3/2018	\$1,688.04	\$1,688.04
123	522696748	Bill	11/26/2018	\$1,837.68	\$0.00
124	516142908	Bill	11/26/2018	\$851.33	\$851.33
125	516142908	Bill	11/26/2018	\$56.34	\$56.34
126	518435789	Bill	11/5/2018	\$2,639.65	\$2,145.77
127	518435789	Bill	11/5/2018	\$1,275.54	\$0.00
128	516395737	Bill	11/5/2018	\$1,738.20	\$0.00
129	515862068	Bill	11/5/2018	\$1,672.33	\$0.00
130	508741501	Bill	11/1/2018	\$1,275.54	\$1,275.54
131	510548365	Bill	10/29/2018	\$901.45	\$0.00
132	509968086	Bill	10/29/2018	\$828.31	\$828.31
133	509968086	Bill	10/29/2018	\$850.17	\$850.17
134	510548365	Bill	10/29/2018	\$1,672.33	\$0.00
135	509968086	Bill	10/29/2018	\$850.17	\$850.17
136	511833295	Bill	10/25/2018	\$1,275.54	\$1,275.54
137	511833295	Bill	10/25/2018	\$414.19	\$414.19
138	515862068	Bill	10/22/2018	\$1,837.68	\$0.00
			TOTAL:	\$193,423.97	\$62,933.36

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
ALLSTATE INSURANCE COMPANY, ALLSTATE
FIRE AND CASUALTY INSURANCE COMPANY,
ALLSTATE INDEMNITY COMPANY,
ALLSTATE NORTHBROOK INDEMNITY
COMPANY, ALLSTATE PROPERTY AND
CASUALTY INSURANCE COMPANY, and
ALLSTATE VEHICLE AND PROPERTY
INSURANCE COMPANY,

Civil Action No.:
20-cv-01108-VEC

Plaintiffs,

-against-

MEDAID RADIOLOGY, LLC,
COLUMBUS IMAGING CENTER, LLC,
REUVEN ALON-ALYOFF a/k/a ROB ALON,

Defendants.
-----X

CERTIFICATE OF SERVICE

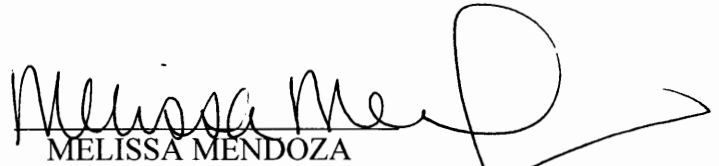
STATE OF NEW YORK)
)ss.:
COUNTY OF SUFFOLK)

MELISSA MENDOZA, being duly sworn, deposes and says:

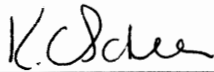
I am not a party to the action, am over 18 years of age and reside in Suffolk County, New York.

That on March 5, 2020, I served a true copy of the Notice of Motion to Remand, Memorandum of Law in Support of Plaintiffs' Motion to Remand to State Court and Declaration of Vincent F. Gerbino to the addresses shown, by depositing a true copy of same, enclosed in a postpaid properly addressed wrapper, in a post office or official depository of the United States Postal Service within the State of New York via First Class Mail addressed to the last known address of the addressees as indicated below:

The Russell Friedman Law Group LLP
3000 Marcus Avenue, Suite 2E03
Lake Success, New York 11042


MELISSA MENDOZA

Personally subscribed and sworn to before me on this 5th day of March 2020, by **Melissa Mendoza** personally known to me or proved to me on the basis of satisfactory evidence to be the individual described in and who executed the foregoing affidavit, and acknowledged that (s)he executed the same.



NOTARY PUBLIC
KIMBERLY A. SCHEER
Notary Public, State of New York
No. 01SC6118627
Qualified in Suffolk County
Commission Expires Dec 22, 2020